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Alaska Taxable

1988

Municipal Taxation - Rates and Policies

Full Value Determination

Population and G.O. Bonded Debt

State of Alaska
Steve Cowper, Governor

Department of Community and Regional Affairs
David G. Hoffman, Commissioner

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DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS
ASSISTING ALASKAN COMMUNITIES

Alaska Taxable

1988

Department of Community and Regional Affairs

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FOREWORD

Because of the economic impacts caused by the reduction in the price of oil over the past few years, the Office of the State Assessor has received many requests for statistical data relating to the effect of that reduction on property values across the State. These requests have prompted us to add a new section to Alaska Taxable this year.

Table V-B is made up of several line graphs which show the annual increases or decreases which have occurred in real property values since 1964. Each ensuing year, the table will show a current twenty-year history of annual changes in real property values.

The reader will also notice changes this year in the listing of certain municipalities located in the Aleutian Chain. The cities of King Cove and Sand Point, listed independently in the past, have now been incorporated in the newly-formed Aleutians East Borough.

The decline in property values which we saw in many municipalities during 1987 has, for the most part, been arrested. Property values in some affected communities have now turned upward as the State begins its slow climb out of the economic abyss. So far, indications are that all Alaska municipalities will be successful in overcoming the fiscal woes of the mid-1980's. In that regard, we would be remiss in not giving due credit to the efforts of municipal managers and elected officials in working to overcome the negative impacts to their communities during this period. Their determination, creativity, and the exceptional energy they lent to the task have been, in great part, responsible for the economic recoveries of their respective jurisdictions. Our hats are off to them.

Michael W. Worley
State Assessor

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OFFICE OF THE STATE ASSESSOR

The following are statutory requirements directly related to the duties of the Office of the State Assessor.

Article X, Section 14 of the Alaska Constitution created the Municipal and Regional Assistance Division (formerly the Local Affairs Agency).

House Concurrent Resolution No. 14 of 1961 created the Office of the State Assessor within that Division.

AS 14.17.140: Determination of Full & True Value for State Aid to Education.

AS 28.10.411(d): Senior Citizen Motor Vehicle Tax Exemption.

AS 29.05.210: Assistance to each borough incorporated after December\31, 1985, in

1) establishing initial sales and use tax assessment and collection department if the borough has adopted a sales or use tax;

2) determining initial property tax assessment roll if the borough has adopted a property tax, including contracting for appraisal of property needed to complete the initial assessment.

AS 29.20.640(3): Requirement for Municipalities to Report Assessment Statistics to the Office of the State Assessor.

AS 29.45.030(e)-(i): Senior Citizen and Disabled Veteran Tax Exemption.

AS 29.45.060: Agricultural Use Assessment.

AS 29.45.103-105: Monitoring of Municipal Property Tax Procedures.

AS 29.45.040: Senior Citizen and Disabled Veteran Renters Tax Rebate.

AS 29.60.030(d)-(e): Determination of Full & True Value for Revenue Sharing Program.

AS 43.56.010(c) and AS 29.53.045(c): Determination of Full & True Value for Municipal Assessment Limit.

AS 44.33.403(4)(a): Verification of Real Property Market Value.

AS 44.47.050(20): Authority to Inspect Municipal Assessment Records.

AS 47.65.040(c)(1): Older Alaskans Commission Funding Formula.

Chapter 1

INTRODUCTION

The Alaska Property Tax

CHAPTER I

INTRODUCTION

THE ALASKA PROPERTY TAX

The Power to Tax

The power to tax is an essential power of state sovereignty, not depending on a grant of authority from its constitution. However, constitutional provisions regarding taxation serve to define and restrict a state's otherwise unlimited power to tax.

The Alaska State Constitution places three major restrictions on the levy of property taxes:

1. "No tax shall be levied .... except for a public purpose." (Article IX, Section 6)

2. "Standards for appraisal of all property assessed by the State or its political subdivisions shall be prescribed by law." (Article IX, Section 3)

3. "The State may delegate taxing powers to organized boroughs and cities only." (Article X, Section 2)

Unlike the state, boroughs and cities do not possess any inherent power of taxation, though some power has been granted by the State Constitution or the statutes. The power of taxation, therefore, is an extraordinary one, the administration of which is not to be left to implication or inference. For that reason, the Alaska Statutes, together with certain Attorney General's opinions and court decisions, clearly delineate the jurisdiction of municipalities in the assessment, levy, and collection of property taxes.

Uniform Measures

"Taxes are said to be 'equal and uniform' when no person or class of persons in the taxing district, whether it be state, county, or city, is taxed at a different rate than are other persons in the same thing, and where the objects of taxation are the same, by whomsoever owned or whatsoever they may be." (Weatherly Independent School Dist. V. Hughes, Tex Civ. App. 41 S.W. 2nd 445, 447.)

The first step toward establishing uniform assessment procedures in Alaska was taken in 1961-62 when the House of Representatives and the Senate, responding to Section 3 of Article IX of the State Constitution (cited above) passed House Concurrent Resolution No. 14 (HCR 14). This resolution required the Local Affairs Agency (now the Division of Municipal & Regional Assistance within the Department of Community & Regional Affairs) to prepare a study of assessment problems and procedures in Alaska, a manual for assessors and a report recommending any legislation necessary "to assure a uniform, equalized, and realistic assessment of property throughout the state." The resolution further authorized the Agency (now the Department) to inspect the records of equalization, to hire an assessor, and to hold any hearings deemed necessary for the preparation of the study, the manual, and the report.

The Local Affairs Agency, together with the Alaska Association of Assessing Officers, originally published the manual in 1963. That manual has been periodically updated with the latest revisions made in 1967.

There have been a number of reports and studies done by the Division of Municipal & Regional Assistance, the most recent of which was "An Examination of Property Tax Exemptions," prepared and distributed for the Second Session of the Eleventh Legislature (1980).

In addition to HCR 14, in 1962 the Legislature adopted AS 14.17.140 requiring "...the Department of Community and Regional Affairs, in consultation with the assessor for each district, shall determine the full and true value of the taxable real and personal property in each district."

The full and true value estimate, prepared pursuant to the above statute, is used as the uniform measure of wealth for many state programs (Table IV).

Definition of Full and True Value

Full and true value, as the basis for the full value determinations, may be defined as "...the estimated price which the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels." (AS 29.45.110 AM. CH 74 SLA 85.) Full and true value determinations are made annually by the State Assessor in conformance with uniform standards as defined in Attorney General Opinion No. \18, 1962.

The Full Value Determination

Local control is a basic premise in Alaska's local government structure. As a result of that premise, municipalities have a unique amount of flexibility in the area of property tax administration.

There are numerous optional exemptions that may or may not be adopted, as a local government desires; they are discussed in AS 29.44.050.

In addition to optional exemptions, municipalities reassess based on several different time frames. Those time frames range from a reassessment every year to every four or five years.

Even though local systems vary widely, a common unit to uniformly measure local values was needed. The Full Value Determination prepared by the State Assessor, Division of Municipal & Regional Assistance, became that measure.

Through the use of sales studies, as described in Chapter II, and with the assistance of local assessors, the State Assessor is able to adjust locally generated values to compensate for optional exemptions and the varying reassessment cycles.

Program Uses

The major programs using the full and true value estimate are:

1. State Revenue Sharing - the formula used to compute a municipality's State Revenue Sharing entitlement is based on relative wealth (full value determination) and local effort (locally generated revenues);

2. the Public School Foundation's funding formula uses full value determination as one of its components;

3. the local match portion of Cultural Facilities Grants is partially based on the full value determination;

4. some grants for Senior Citizen programs are based on the full value determination; and

5. the ability to bond for local programs is affected by full value determination.

Tax Limitation

There are four statutory tax limitations in Alaska. They apply to varying degrees and under various circumstances as explained below. In each case, the limitation applies only to expenditures for operating costs of local government. There is no limit on taxation to pay bonded indebtedness.

1. Second Class Cities may not levy taxes which exceed one half of one percent (.5%) of the assessed value of property within the municipality in any one year.

2. Any other type of municipality may not levy taxes which exceed three percent (3%) of the assessed value of property within the municipality in any one year.
3. No municipality, or combination of municipalities occupying the same geographic area, may levy taxes exceeding $1500 per resident in any one year. *

4. No municipality, or combination of municipalities occupying the same geographic area, may levy taxes which exceed the product of 225 (225%) percent of the average per capita full and true value of property in the state multiplied by the number of residents of the taxing municipality. *

* The limitation described in Item 4 negates Item 3. In every instance, potential revenues obtained through the use of Item 4 would exceed those obtained by the use of Item 3.

Errors In Municipal Assessment, Valuation, or Taxation Records

Alaska Statutes 29.45.103-105 were amended in Chapter 14 SLA 1984 for the purpose of reviewing municipal assessments, valuation, or taxation records and providing for notice of major errors:

Sec. 29.45.103. Taxation records. (a) Municipal records dealing with assessment, valuation or taxation may be inspected by the State Assessor or a designee.

(b) If a municipality's assessment and valuation has been done by a private contractor, records concerning the municipality's valuation and assessment shall be made available to the State Assessor or a designee on request. (§ 12 ch 74 SLA 1985)

Sec. 29.45.105. Errors in taxation procedures. (a) If a municipality receives a notice from the State Assessor that major errors have been found in its assessment, valuation or taxation procedures, the municipality shall correct its procedures before the beginning of the next fiscal year or file an appeal under (b) of this section.

(b) A municipality may appeal a notice from the State Assessor that it has made a major error in assessment, valuation or taxation procedures by filing an appeal with the commissioner within 30 days after receipt of notice of error.

(c) The commissioner, after consulting with the Alaska Association of Assessing Officers, shall render a decision within 60 days after the receipt of a request under (b) of this section. If the commissioner determines that a major error has been made in assessment, valuation or taxation procedures the commissioner shall notify the municipality of changes that must be made and the municipality shall correct its procedures before the beginning of the next fiscal year.

(d) If errors in its assessment, valuation or taxation procedures have resulted in a loss of revenue to the state, the municipality shall reimburse the state for the amount of revenues lost. (§ 12 ch 74 SLA 1985)

CHAPTER 39, ERRORS IN MUNICIPAL ASSESSMENT, VALUATION, OR TAXATION RECORDS,

Section
10. Inspection of records
20. Notice of errors found
30. Appeal
900. Definitions

19 AAC 39.010 INSPECTION OF RECORDS. (a) The state assessor will, in his or her discretion, inspect municipal records dealing with assessment, valuation, or taxation.

(b) If a written complaint of an alleged major error in a municipality's assessment, valuation, or taxation procedures is submitted to the state assessor, the state assessor will, in his or her discretion, investigate the complaint. If an investigation is prompted by a complaint, the state assessor will give at least 30 days' notice to the municipal assessor, stating the nature of the complaint and the state assessor's intention to investigate the complaint. The municipal assessor may participate in the review process. (Eff. 12/06/85, Reg. 96)

Authority: AS 29.45.105
AS 44.47.050(19)
AS 44.47.980

19 AAC 39.020. NOTICE OF ERRORS FOUND. (a) Immediately following a review of municipal records dealing with assessment, valuation, or taxation, the state assessor will discuss with the municipal assessor any errors found in the course of the review.

(b) The state assessor will inform a municipality of any major errors discovered in the municipality's assessment, valuation, or taxation records. The major error will be resolved in the manner described in (c) or (d) of this section, in the state assessor's discretion.

(c) The state assessor will, in his or her discretion, verbally inform a municipality of a major error and work with the municipality informally to correct the problem.

(d) The state assessor will, in his or her discretion, send an official notice of a major error by certified mail, return receipt requested, which will contain at least the following information:

(1) a brief description of the major error found; and

(2) a directive to the municipality to correct the major error before the beginning of the next fiscal year.

(e) The state assessor will provide a copy of all notices of major errors issued under (d) of this section to the commissioner and to the Alaska Association of Assessing Officers. (Eff. 12/06/85, Reg. 96)

Authority: AS 29.45.105
AS 44.47.050(19)
AS 44.47.980

19 AAC 39.030. APPEAL. (a) If a municipality elects to appeal, under AS\29.45.105, a determination made by the state assessor, it shall provide a copy of its appeal to the Alaska Association of Assessing Officers.

(b) In deciding the appeal, the commissioner will consult with the Alaska Association of Assessing Officers and the appellant, and will, at the commissioner's discretion, consult with others. Parties to the appeal may offer testimony and may submit briefs and other evidence in support of their respective positions.

(c) Within 60 days after receiving the appeal, the commissioner will send a decision by certified mail, return receipt requested, to the municipality. In addition, the commissioner will send a copy of the decision to the Alaska Association of Assessing Officers. If the commissioner determines that a major error has been made in the municipality's assessment, valuation, or taxation procedures, the commissioner will notify the municipality of the changes that must be made. The municipality shall then correct its procedures before the beginning of its next fiscal year. (Eff. 12/06/85, Reg. 96)

Authority: AS 29.45.105
AS 44.47.050(19)
AS 44.47.980

19 AAC 39.900. DEFINITIONS. As used in this chapter,

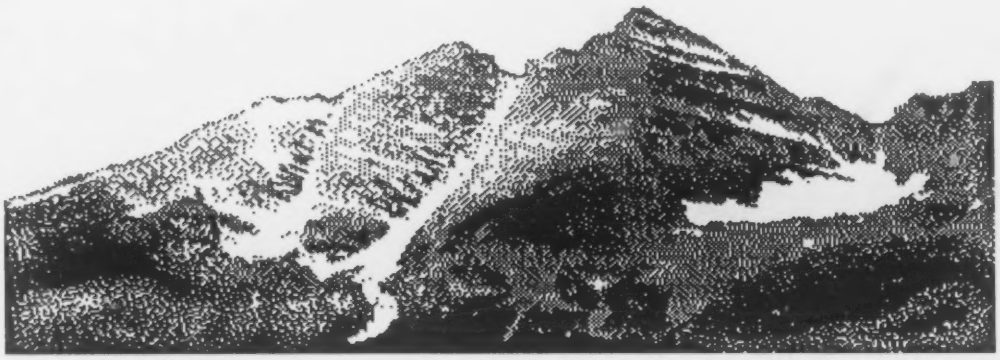
(1) "commissioner" means the commissioner of the Deparment of Community and Regional Affairs;

(2) "major error" means a violation of federal, state, or municipal property tax law;

(3) "state assessor" means the state assessor in the Department of Community and Regional Affairs, or a designee from the office of the state assessor. (Eff. 12/06/85, Reg. 96)

Authority: AS 29.45.105
AS 44.47.050(19)
AS 44.47.980

Chapter 2



POPULATION

VALUATION

GENERAL OBLIGATION BONDED INDEBTEDNESS

OVERVIEW
POPULATION, VALUATION, AND GENERAL OBLIGATION BONDED DEBT

ORGANIZED BOROUGHS AND HOME RULE MUNICIPALITIES

Unified Home Rule	3
Home Rule	2
First Class	0
Second Class	7
Third Class	1
Total	13

ORGANIZED CITIES

	Within Boroughs	Outside of Boroughs	Total
Home Rule	7	5	12
First Class	8	14	22
Second Class	26	88	114
Total	41	107	148

The organized borough concept of areawide local government, rather than the traditional county form of government, was adopted for Alaska primarily because most of its land was uninhabited. As development and the subsequent need for community services occurs, the borough concept provides a mechanism for annexation or incorporation, as necessary, of the unorganized borough.

Organized boroughs, and home rule and general law cities which are outside the corporate limits of boroughs, have general municipal responsibilities and powers including areawide education, property assessment and collection of taxes, and planning and zoning. Second class cities have limited taxing powers but no educational responsibility. In the unorganized borough, education is provided totally from state funds.

STATE\POPULATION:\\July\1,\1988 (AS 29.88.015.[a]) The following population figures were estimated by the Department of Community and Regional Affairs for purposes of establishing the revenue limit under AS 29.53.050 and for distributing state shared revenues under AS 29.88.

Municipalities	Estimate
**13 organized boroughs	495,282
5 home rule cities	13,217
14 first class cities	15,674
88 second class cities-	32,305
Subtotal	556,478
Metlakatla (Organized under Federal Law)	1,544
Unincorporated areas of the unorganized borough	14,178
Total	572,200

** Population figures for organized boroughs include residents of the 41 home rule and general law cities located inside borough boundaries.

DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS
1988 MUNICIPAL POPULATION REPORT

* = Included in borough subtotal

BOROUGHS	POPULATION
Aleutians East Borough	2,629
Municipality of Anchorage	246,139
Bristol Bay Borough	1,297
Fairbanks North Star Borough	73,540
Haines Borough	2,845
Juneau, City & Borough	29,946
Kenai Peninsula Borough	43,612
Ketchikan Gateway Borough	12,982
Kodiak Island Borough	15,575
Matanuska-Susitna Borough	44,280
North Slope Borough	7,593
	**11,375
Northwest Arctic Borough	6,742
Sitka, City & Borough	8,102
Boroughs Subtotal	495,282

*** This figure is used for purposes of developing the municipality's tax cap under AS 29.45.080(c). The lower population is used for all other purposes.

HOME RULE CITIES	POPULATION
Cordova	2,585
Fairbanks *	27,141
Kenai *	6,546
Ketchikan *	7,601
Kodiak *	6,774
Nenana	552
North Pole *	1,647
Palmer *	3,116
Petersburg	3,282
Seward *	2,400
Valdez	3,686
Wrangell	3,112
Home Rule Subtotal	13,217

1988 MUNICIPAL POPULATION REPORT — cont'd.

* = Included in borough subtotal

FIRST CLASS CITIES	POPULATION
Barrow *	3,052
Craig	1,231
Dillingham	2,153
Galena	998
Haines *	1,160
Homer *	4,020
Hoonah	895
Hydaburg	475
Kake	665
King Cove *	790
Klawock	760
Nome	4,303
Pelican	247
St. Mary's	437
Sand Point *	993
Seldovia *	565
Skagway	712
Soldotna *	3,668
Tanana	414
Unalaska	1,908
Wasilla *	3,977
Yakutat	476
First Class Subtotal	15,674

SECOND CLASS CITIES	POPULATION	SECOND CLASS CITIES	POPULATION
Akhiok *	123	Buckland *	312
Akiachak	448	Chefornak	299
Akiak	247	Chevak	582
Akutan *	274	Chignik	120
Alakanuk	571	Chuathbaluk	131
Aleknagik	182	Clark's Point	83
Allakaket	202	Cold Bay *	250
Ambler *	271	Deering *	165
Anaktuvuk Pass*	254	Delta Junction	1,114
Anderson	775	Diomede	184
Angoon	639	Eagle	174
Aniak	518	Eek	273
Anvik	91	Ekwok	110
Atka	83	Elim	294
Atmautluak	255	Emmonak	660
Atqasuk *	225	Fort Yukon	708
Bethel	4,462	Gambell	522
Bettles	55	Golovin	158
Brevig Mission	172	Goodnews Bay	230

1988 MUNICIPAL POPULATION REPORT — cont'd.

* = Included in borough subtotal

SECOND CLASS CITIES	POPULATION	SECOND CLASS CITIES	POPULATION
Grayling	211	Old Harbor *	380
Holy Cross	296	Ouzinkie *	204
Hooper Bay	776	Pilot Station	455
Houston *	821	Platinum	62
Hughes	80	Point Hope *	600
Huslia	258	Port Alexander	128
Kachemak *	429	Port Heiden	114
Kaktovik *	201	Port Lions *	296
Kaltag	268	Quinhagak	511
Kasaan	75	Ruby	248
Kasigluk	413	Russian Mission	236
Kiana *	434	St. George	216
Kivalina *	290	St. Michael	305
Kobuk *	86	St. Paul	600
Kotlik	446	Savoonga	509
Kotzebue *	3,705	Saxman *	309
Koyukuk	131	Scammon Bay	326
Koyuk	224	Selawik *	682
Kupreanof	43	Shageluk	167
Kwethluk	541	Shaktoolik	197
Larsen Bay *	169	Sheldon Point	127
Lower Kalskag	273	Shishmaref	444
Manokotak	370	Shungnak *	237
Marshall	270	Stebbins	384
Mekoryuk	173	Teller	244
Mountain Village	665	Tenakee Springs	123
McGrath	533	Thorne Bay	525
Napakiak	353	Togiak	623
Napaskiak	311	Toksook Bay	396
Newhalen	172	Tuluksak	302
New Stuyahok	380	Tununak	337
Newtok	220	Unalakleet	802
Nightmute	145	Upper Kalskag	165
Nikolai	119	Wainwright *	542
Nondalton	247	Wales	159
Noorvik *	560	White Mountain	189
Nuiqsut *	324	Whittier	333
Nulato	378		
Nunapitchuk	365	Second Class Subtotal	32,305

Boroughs Subtotal	495,282
Home Rule Subtotal	13,217
First Class Subtotal	15,674
Second Class Subtotal	32,305
Unincorporated Subtotal	14,178
Metlakatla (Federal Law)	1,544
Statewide Total	572,200

Municipal population figures as reported were compiled and used by the Department of Community and Regional Affairs for allocation of payments under the State Revenue Sharing Program (AS 29.88 and AS 29.89). All population figures are as of July 1, 1988.

FULL VALUE DETERMINATION: JANUARY 1, 1988

Area	(AS 29.45) Local Taxable Full Value	(AS 43.56) State Taxable Full Value (Oil and Gas)	(AS 14.17) Full Value Determination
Taxing Jurisdictions	$24,540,925,100	$14,512,020,020	$39,052,945,120
Unorganized Borough	-0-	3,197,363,470	3,197,363,470
Total	$24,540,925,100	$17,709,383,490	$42,250,308,590

AVERAGE PER CAPITA FULL AND TRUE VALUE: JANUARY 1, 1988
(**including** state assessed oil & gas)

Area	Full Value	Est. 7-1-88 Population	Per Capita Value
State of Alaska	$42,250,308,590	575,982	$73,354

These valuation figures represent the Department's equalized full value figures for taxable real and personal property within 80 home rule and general law municipalities (including cities within boroughs) and include the value of oil and gas related property as valued by the State Department of Revenue, Petroleum Revenue Division.

AVERAGE PER CAPITA FULL AND TRUE VALUE: JANUARY 1, 1988
(**excluding** state assessed oil & gas)

Area	Full Value	Est. 7-1-88 Population	Per Capita Value
State of Alaska	$24,540,925,100	575,982	$42,607

GENERAL OBLIGATION BONDED DEBT: JULY 1, 1988

Area	Total Debt	Est. 7-1-88 Population	Per Capita Debt
Municipalities	$2,158,084,405	560,260	$3,852
State of Alaska	489,818,000	575,982	$ 851
Total	$2,647,902,405	575,982	$4,597

These debt figures are the total general obligation bonded indebtedness figures as reported by all municipalities and by the State of Alaska.

TABLE I

VALUATION, POPULATION, AND G.O. BONDED DEBT

TEN-YEAR HISTORY

1979 - 1988

Per capita valuation, per capita general obligation bonded debt, and debt as a percent of valuation are reported in Table I. Included are organized boroughs and home rule and general law municipalities. Excluded are cities of the second class without debt or for which no valuation data is available. Data reported below for debt and population is as of July 1.

YEAR	MUNICIPALITIES' DEBT	STATE OF ALASKA DEBT	TOTAL DEBT	POP	PER CAPITA DEBT
1979	$ 768,508,903	$670,503,000	$1,439,011,903	429,649	$3,349
1980	$ 827,112,294	$573,186,000	$1,400,298,294	464,295	$3,016
1981	$1,091,019,504	$701,178,000	$1,792,197,504	422,187	$4,245
1982	$1,316,204,221	$842,413,000	$2,158,617,221	464,460	$4,648
1983	$1,619,154,450	$946,183,000	$2,565,332,450	516,324	$4,968
1984	$2,105,810,849	$924,008,000	$3,029,818,849	547,475	$5,534
1985	$2,084,098,600	$816,100,000	$2,900,198,600	566,657	$5,118
1986	$2,673,576,300	$706,883,000	$3,380,459,300	572,029	$5,910
1987	$2,463,790,232	$598,503,000	$3,062,293,232	574,200	$5,333
1988	$2,158,084,405	$489,818,000	$2,647,902,405	575,982	$4,597

TABLE I

VALUATION, POPULATION, AND G.O. BONDED DEBT

BOROUGHS	AS 14.17 FULL VALUE DETERMINATION	G.O. DEBT	POP.	PER CAP DEBT	PER CAP VALUE
ALEUTIANS EAST	$80,224,800	$0	2,629	$0	$30,515
Akutan	$ 9,833,300	0	274	0	35,888
Cold Bay	7,711,300	0	250	0	30,845
King Cove	26,536,200	0	790	0	33,590
Sand Point	35,490,600	0	993	0	35,741
ANCHORAGE	$10,833,550,410	$529,550,000	246,139	$2,151	$44,014
BRISTOL BAY	$118,180,200	$4,882,285	1,297	$3,764	$91,118
FAIRBANKS NSB	$3,670,877,260	$108,473,000	73,540	$1,475	$ 49,917
Fairbanks	$1,170,514,100	4,135,000	27,141	152	43,127
North Pole	167,287,700	882,936	1,647	536	101,571
HAINES BOROUGH	$112,613,100	$310,000	2,845	$109	$39,583
Haines	$ 56,088,400	861,000	1,160	742	48,352
JUNEAU	$1,353,312,100	$49,059,000	29,946	$1,638	$45,192
KENAI PENINSULA	$3,521,734,280	$165,665,000	43,612	$3,799	$80,751
Homer	$ 224,575,700	1,784,000	4,020	444	55,865
Kachemak	17,625,500	0	429	0	41,085
Kenai	309,813,100	4,949,000	6,546	756	47,329
Seldovia	23,206,600	247,000	565	437	41,074
Seward	160,310,000	450,000	2,400	188	66,796
Soldotna	218,880,800	5,838,136	3,668	1,592	59,673
KETCHIKAN GATEWAY	$832,989,600	$16,030,000	12,982	$1,235	$64,165
Ketchikan	$458,567,000	9,637,000	7,601	1,268	60,330
Saxman	13,087,400	0	309	0	42,354

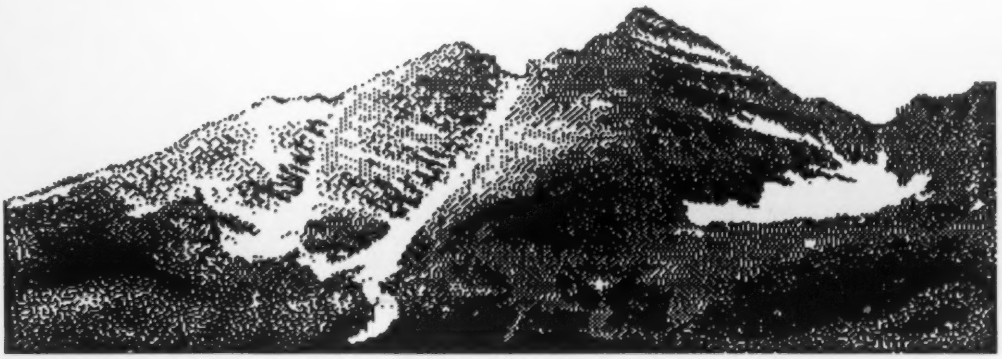
TABLE I — cont'd.

BOROUGHS	AS 14.17 FULL VALUE DETERMINATION	G.O. DEBT	POP.	PER CAP DEBT	PER CAP VALUE
KODIAK ISLAND	$594,626,000	$22,160,000	15,575	$1,423	$38,178
Akhiok	$ 1,703,500	0	123	0	13,850
Kodiak	390,839,400	1,565,000	6,774	231	57,697
Larsen Bay	3,877,900	0	169	0	22,946
Old Harbor	6,060,700	0	380	0	15,949
Ouzinkie	3,698,700	0	204	0	18,131
Port Lions	7,304,200	0	296	0	24,676
MATANUSKA-SUSITNA	$2,289,990,180	$140,670,000	44,280	$3,177	$51,716
Houston	$ 47,131,100	0	821	0	57,407
Palmer	131,292,500	1,643,000	3,116	527	42,135
Wasilla	287,344,400	0	3,977	0	72,252
NORTH SLOPE	$12,291,969,430	$968,945,000	11,375	$85,182	$1,080,613
Anaktuvuk Pass	$ 1,355,000	0	254	0	5,335
Atqasuk	1,633,500	0	225	0	7,260
Barrow	41,138,500	0	3,052	0	13,479
Kaktovik	2,129,200	0	201	0	10,593
Nuiqsut	11,589,200	0	324	0	35,769
Point Hope	5,660,100	0	600	0	9,434
Wainwright	3,402,500	0	542	0	6,278
NORTHWEST ARCTIC	$158,046,000	$0	6,742	$0	$23,442
Ambler	$ 5,303,200	0	271	0	19,569
Buckland	4,782,600	0	312	0	15,329
Deering	2,854,200	0	165	0	17,298
Kiana	7,790,800	0	434	0	17,951
Kivalina	5,245,300	0	290	0	18,087
Kobuk	1,658,400	0	86	0	19,284
Kotzebue	103,226,300	0	3,705	0	27,861
Noorvik	9,970,000	0	560	0	17,804
Selawik	12,275,600	0	682	0	17,999
Shungnak	4,589,700	0	237	0	19,366
SITKA	$474,159,200	$21,890,000	8,102	$2,702	$58,524
TOTAL BOROUGHS	$36,332,272,560	$2,059,626,357	499,064	$4,127	$72,801

TABLE I — cont'd.

BOROUGHS	AS 14.17 FULL VALUE DETERMINATION	G.O. DEBT	POP.	PER CAP DEBT	PER CAP VALUE
ANDERSON	$ 11,365,700	$0	775	$0	$14,665
BETHEL	$181,980,500	$769,063	4,462	$172	$40,785
CORDOVA	$116,103,500	$163,654	2,585	$ 63	$44,914
CRAIG	$ 38,783,800	$0	1,231	$0	$31,506
DELTA JUNCTION	$ 30,474,500	$0	1,114	$0	$27,356
DILLINGHAM	$121,551,200	$0	2,153	$0	$56,457
EAGLE	$ 8,294,300	$0	174	$0	$47,668
GALENA	$ 19,585,100	$0	998	$0	$19,624
HOONAH	$ 22,722,100	$0	895	$0	$25,388
HOOPER BAY	$ 5,203,800	$0	776	$0	$ 6,706
HYDABURG	$ 9,499,000	$0	475	$0	$19,998
KAKE	$ 17,730,300	$0	665	$0	$26,662
KLAWOCK	$ 9,677,900	$0	760	$0	$12,734
NENANA	$ 16,515,500	$ 2,310,906	552	$4,186	$29,919
NOME	$140,082,900	$ 7,182,750	4,303	$1,669	$32,555
PELICAN	$ 10,655,300	$0	247	$0	$43,139
PETERSBURG	$173,084,000	$ 4,960,000	3,282	$1,511	$52,737
ST. MARY'S	$ 4,184,700	$0	437	$0	$ 9,576
SKAGWAY	$ 55,458,400	$ 755,000	712	$1,060	$77,891
TANANA	$ 11,511,900	$0	414	$0	$27,807
UNALAKLEET	$ 20,345,500	$0	802	$0	$25,368
UNALASKA	$ 96,568,740	$ 4,162,675	1,908	$2,182	$50,613
VALDEZ	$1,457,131,320	$66,930,000	3,686	$18,158	$395,315
WHITTIER	$ 18,775,900	$0	333	$0	$56,384
WRANGELL	$104,344,800	$11,224,000	3,112	$3,607	$33,530
YAKUTAT	$ 19,041,900	$0	476	$0	$40,004
TOTAL CITIES	$ 2,720,672,560	$ 98,458,048	37,327	$2,638	$72,888
UNORGANIZED AREA	$ 3,197,363,470	$489,818,000	575,982	$851	$ 5,551
TOTAL BOROUGHS	$36,332,272,560	$2,059,626,357	499,064	$4,127	$72,801
STATEWIDE TOTAL	$42,250,308,590	$2,647,902,405	575,982	$4,597	$73,354

Chapter 3



ASSESSMENT STATISTICS AND RATIO STUDIES

Local Assessment Policy

Sales-Assessment Ratios

Full Value Determinations

CHAPTER III

ASSESSMENT STATISTICS

AND RATIO STUDIES

The local assessor has a legal, professional, and ethical responsibility to uniformly value all property within his/her jurisdiction. In addition, it is his/her duty to insure that all values on the assessment roll represent "full and true value" pursuant to AS 29.45.110 (§ 12 ch 74 SLA 1985).

Assessment ratio studies may be used as a measure of uniformity and a tool to analyze values both within and among jurisdictions. There are two major types of assessment ratio studies that can be conducted. They are sales ratio studies and appraisal ratio studies. The sales ratio study is the predominant method currently used in Alaska, and therefore, will be the only ratio study discussed.

The sales ratio study compares assessed values to sale prices (transacted during a specific time period and carefully verified). The results of these comparisons are generally expressed as a ratio in terms of percentage. The ratios are a result of division. In the process of analysis, the numerator is the assessed value and the denominator is the sale price. This ratio formula is expressed as follows:

$$\frac{\text{ASSESSED VALUE}}{\text{SALE PRICE}} = \text{RATIO (expressed as percentage)}$$

For example, if a residence sells for $100,000 and is assessed at $90,000, the ratio of assessment to sale price expressed as a percentage is 90 percent.

$$\frac{90{,}000}{100{,}000} = 90\%$$

Preparation of a Ratio Study

1. Assemble Sales Data

   a. Sources of sales data include, but are not limited to, recorders' offices, local realtors, developers, bankers, etc.

   b. Verify sales data by contacting one of the parties involved (grantee, grantor or realtor).

2. Select Samples

   a. For sales ratio, disbursement of sales should be checked to insure uniform coverage of total areas and to avoid using an overabundance of information from a specific area.

   (b) In all cases, the selection process should be restricted to individual classes of property (residential, commercial, industrial, etc.).

3. Compile Usable Data

    a. Correlate usable sales information into usable listing.

    b. Divide current assessed values by usable sales data and develop individual ratios.

    c. Sort resulting ratios and remove inconsistencies.

4. Compute Statistical Data

    a. Develop weighted mean.

Explanation of Statistical Terms

Weighted Mean is computed by dividing the total of all the assessed values by the total of all the sale prices. This is generally considered to be the most accurate indicator of the overall level of assessment on a unit-wide basis.

Area Multipliers are obtained by dividing the ratio by 1.00. This multiplier can then be applied to assessments to bring a unit to the required level. (Caution: multipliers used unit-wide or areawide tend to distort uniformity.)

Uses of Ratios and Multipliers

The results of sales ratio studies may be applied in several ways depending on the need of the user.

The most common usage comes from state equalization or full value determinations. The normal current procedure for full value determination in Alaska is the use of the weighted mean ratio to determine full value.

Example:

Sale Price	Assessed Value	Ratio
106,000	100,000	94.34%
100,000	106,000	106.00%
109,000	107,000	98.17%
132,000	125,000	94.70%
127,000	130,000	102.36%
122,500	122,500	100.00%
141,000	140,000	99.29%
966,500	967,500	100.10%

These ratios could also be used by a local assessor to determine the level of assessment and internal equity, or to indicate areas that need professional attention.

Limitations of Use

Assessment ratio studies are devices for obtaining indications of the relation between market values and assessed values, and show general assessment levels within and among areas. Even though these studies indicate areas where inequities exist, they will not, in themselves, correct disparities among individual properties.

A sales ratio study is no more accurate than the information used. Therefore, the utmost care in selecting, screening, and verifying information is essential.

Also, care must be given not to overload a study with specific types of property. The optimum arrangement is to segregate by class (commercial, residential, etc.) and type (improved, vacant, water front, etc.). That procedure allows a proper weight to be used for each class and type of property.

ASSESSMENT RATIO STUDIES

The following can be used by individual municipalities to help monitor assessment performance; indicate the need for general reassessment; or indicate which neighborhoods or types of properties are most in need of reassessment.

Note: The following tests are guidelines only and do not replace statistical tests. In each case, the sample size should be at least 30.

1. If $\overline{A/S}/(A/S)$ is greater than 1.10:

   good indication that over-assessment errors are more prevalent than under-assessment errors.

2. If $\overline{A/S}/(A/S)$ is less than 0.95:

   good indication that under-assessment errors are more prevalent than over-assessment errors.

3. If $\overline{A/S}/(\bar{A}/\bar{S})$ is greater than 1.10:

   good indication that assessment regressivity exists.

4. If $\overline{A/S}/(\bar{A}/\bar{S})$ is less than 0.95:

   good indication that assessment progressivity exists.

Definitions

$\overline{A/S}$ = mean ratio

A/S = median ratio

$\bar{A}/\bar{S}$ = weighted mean ratio (same as weighted average ratio)

regressivity = assessment bias such that high-valued properties are assessed with lower A/S than low-valued property.

progressivity = assessment bias such that high-valued properties are assessed with higher A/S than low-valued properties.

TABLE II

LOCAL ASSESSMENT POLICY

Notes for Interpretation of Table II

FV:	Full and True Value Assessment
EX:	Exempt Property
FF:	Optional, flat fee collected in lieu of property tax. (AS\29.45.050[b][1])
OP EX:	Optional, residential exemption up to $10,000 exercised. (AS\29.45.050[a])
ST COL:	State collected, annual motor vehicle tax. (AS\28.10.431)
NA:	Municipality Does Not Levy Property Taxes

Note: Seven first class cities located outside of boroughs do not levy or collect property taxes. They are: Galena, Hoonah, Hydaburg, Kake, Klawock, St. Mary's, and Tanana.

Second class cities have no school responsibility but may levy a limited property tax not to exceed five mills. The second class cities of Eagle and Whittier are the only second class cities which levy and collect a property tax.

TABLE II

LOCAL ASSESSMENT POLICY

BOROUGHS	RESIDENTIAL	BUSINESS MACH/ EQUIP	MOTOR VEHICLES	BOATS& VESSELS	BUSINESS INVENTORY	AIRCRAFT
ALEUTIANS EAST	NA	NA	NA	NA	NA	NA
ANCHORAGE	FV	FV	ST COL	FV	FV	FV
BRISTOL BAY	OP EX	FV	FV	FV	FV	FV
FAIRBANKS NORTH STAR	OP EX	EX	EX	EX	EX	EX
HAINES BOROUGH	FV	FV	EX	FF	EX	FV
JUNEAU	FV	FV	EX	EX	FV	FV
KENAI PENINSULA	OP EX	FV	FV	FV	EX	FV
KETCHIKAN GATEWAY	FV	FV	ST COL	FF	EX	FV
KODIAK ISLAND	FV	FV	ST COL	FF	EX	FV
MATANUSKA-SUSITNA	FV	FV	ST COL	FV	FV	FV
NORTH SLOPE	OP EX	FV	FV	FV	FV	FV
NORTHWEST ARCTIC	NA	NA	NA	NA	NA	NA
SITKA	FV	FV	EX	FF	FV	FV
CITIES						
CORDOVA	FV	EX	EX	EX	EX	EX
CRAIG	FV	EX	EX	EX	EX	EX
DILLINGHAM	FV	FV	EX	FV	FV	FV
EAGLE	FV	EX	EX	EX	EX	EX
GALENA	NA	NA	NA	NA	NA	NA
HOONAH	NA	NA	NA	NA	NA	NA
HYDABURG	NA	NA	NA	NA	NA	NA
KAKE	NA	NA	NA	NA	NA	NA
KLAWOCK	NA	NA	NA	NA	NA	NA
NENANA	FV	FV	ST COL	FV	FV	FV
NOME	FV	FV	ST COL	FV	FV	EX
PELICAN	FV	FV	EX	FF	FV	FV
PETERSBURG	FV	FV	ST COL	EX	EX	FV
ST. MARY'S	NA	NA	NA	NA	NA	NA
SKAGWAY	FV	EX	EX	EX	EX	EX
TANANA	NA	NA	NA	NA	NA	NA
UNALASKA	FV	FV	EX	EX	FV	FV
VALDEZ	OP EX	EX	EX	EX	EX	EX
WHITTIER	FV	FV	ST COL	FV	EX	EX
WRANGELL	FV	FV	EX	EX	EX	FV
YAKUTAT	FV	EX	EX	EX	EX	EX

TABLE III

LOCAL ASSESSMENTS VS. FULL VALUE

Table III is broken into three parts: real property (III-A), personal property (III-B), and real and personal property combined (III-C).

Notes for Interpretation of Table III

MUNICIPALITIES:	Boroughs and cities organized under the laws of Alaska (except those second class cities which are located outside of boroughs and do not levy a property tax).
ASSESSED VALUES:	Locally assessed property values taxable under provisions of municipal ordinance and state law. (AS 29.45)
RATIOS:	The relationship in terms of percent, which actual assessed property values bear to the Department's full value determination.
FULL VALUES:	The full value of real and personal property taxable under provisions of local ordinance and state law as equalized by the Department of Community and Regional Affairs in conformity with uniform standards defined in Attorney General Opinion No. 18, 1962.

TABLE III-A

BOROUGHS	ASSESSED	RATIO	FULL VALUE
		REAL PROPERTY	
ALEUTIANS EAST			
Akutan	$0	0.00%	$ 5,640,000
Cold Bay	0	0.00%	2,661,300
King Cove	0	0.00%	15,624,700
Sand Point	0	0.00%	21,455,600
Other	0	0.00%	-0-
Total	$0	0.00%	$46,035,000
ANCHORAGE	$8,092,261,218	89.82%	$9,009,908,400
BRISTOL BAY	$60,764,900	82.83%	$73,359,400
FAIRBANKS NORTH STAR			
Fairbanks (City)	$ 996,957,690	99.17%	$1,005,278,100
North Pole	151,991,526	96.62%	157,306,700
Other	1,442,550,401	95.42%	1,511,793,200
Total	$2,591,499,617	96.90%	$2,674,378,000
HAINES BOROUGH			
Haines	$39,603,870	91.61%	$43,230,100
Other	40,057,185	89.46%	44,774,300
Total	$79,661,055	90.52%	$88,004,400
JUNEAU	$1,032,818,100	97.38%	$1,060,579,100
KENAI PENINSULA			
Homer	$ 157,681,018	89.07%	$ 177,037,900
Kachemak	13,661,761	87.81%	15,558,300
Kenai	218,888,534	88.45%	247,462,500
Seldovia	13,817,309	87.36%	15,815,700
Seward	93,279,802	89.40%	104,334,000
Soldotna	166,513,357	89.12%	186,832,500
Other	1,671,816,667	89.60%	1,865,892,500
Total	$2,335,658,448	89.39%	$2,612,933,400
KETCHIKAN GATEWAY			
Ketchikan	$340,052,000	92.50%	$367,623,800
Saxman	8,156,500	81.42%	10,017,800
Other	285,987,250	92.50%	309,175,400
Total	$634,195,750	92.34%	$686,817,000

TABLE III-A cont'd.

BOROUGHS	ASSESSED	REAL PROPERTY RATIO	FULL VALUE
KODIAK ISLAND			
Akhiok	$0	0.00%	$ 495,000
Kodiak	$231,993,879	98.63%	235,207,600
Larsen Bay	0	0.00%	1,472,000
Old Harbor	0	0.00%	1,847,600
Ouzinkie	0	0.00%	1,093,300
Port Lions	0	0.00%	3,955,900
Other	147,975,642	101.02%	146,479,500
Total	$379,969,521	97.29%	$390,550,900
MATANUSKA-SUSITNA			
Houston	$ 37,251,900	88.14%	$ 42,266,300
Palmer	90,112,500	87.32%	103,196,100
Wasilla	223,669,900	94.61%	236,414,700
Other	1,456,903,900	94.21%	1,546,369,000
Total	$1,807,938,200	93.76%	$1,928,246,100
NORTH SLOPE			
Anaktuvuk Pass	$ 268,260	20.74%	$ 1,293,300
Atqasuk	83,730	6.05%	1,383,500
Barrow	30,978,000	95.89%	32,304,300
Kaktovik	591,240	37.16%	1,591,200
Nuiqsut	9,781,690	87.66%	11,158,400
Point Hope	2,640,600	47.58%	5,550,000
Wainwright	630,790	26.33%	2,396,000
Other	65,694,410	99.03%	66,339,000
Total	$110,668,720	90.70%	$122,015,700
NORTHWEST ARCTIC			
Ambler	$0	0.00%	$ 4,867,600
Buckland	0	0.00%	4,408,500
Deering	0	0.00%	2,619,800
Kiana	0	0.00%	7,151,000
Kivalina	0	0.00%	4,814,500
Kobuk	0	0.00%	1,522,200
Kotzebue	0	0.00%	73,051,100
Noorvik	0	0.00%	9,151,100
Selawik	0	0.00%	11,267,400
Shungnak	0	0.00%	4,212,700
Other	0	0.00%	349,900
Total	$0	0.00%	$123,415,800
SITKA	$370,656,471	100.00%	$370,656,500
TOTAL BOROUGHS	$17,496,092,000	91.19%	$19,186,899,700

TABLE III-A — cont'd.

CITIES	REAL PROPERTY ASSESSED	RATIO	FULL VALUE
ANDERSON	$0	0.00%	$ 7,161,800
BETHEL	$0	0.00%	$147,243,800
CORDOVA	$ 62,692,528	94.00%	$ 66,694,200
CRAIG	$ 26,801,560	97.06%	$ 27,612,300
DELTA JUNCTION	$0	0.00%	$ 24,221,600
DILLINGHAM	$ 70,298,324	88.26%	$ 79,649,200
EAGLE	$ 6,257,715	95.00%	$ 6,587,100
GALENA	$0	0.00%	$ 17,201,200
HOONAH	$0	0.00%	$ 14,037,800
HOOPER BAY	$0	0.00%	$ 3,910,200
HYDABURG	$0	0.00%	$ 5,154,200
KAKE	$0	0.00%	$ 14,008,800
KLAWOCK	$0	0.00%	$ 7,024,500
NENANA	$ 8,822,518	91.37%	$ 9,655,500
NOME	$105,402,371	100.00%	$105,402,400
PELICAN	$ 7,047,161	100.00%	$ 7,047,200
PETERSBURG	$116,605,800	98.00%	$118,985,500
ST. MARY'S	$0	0.00%	$ 3,274,500
SKAGWAY	$ 46,860,925	100.00%	$ 46,860,900
TANANA	$0	0.00%	$ 10,964,600
UNALAKLEET	$0	0.00%	$ 16,896,900
UNALASKA	$ 55,037,025	88.74%	$ 62,019,400
VALDEZ	$ 88,436,950	85.24%	$103,746,300
WHITTIER	$ 11,262,900	102.40%	$ 10,998,900
WRANGELL	$ 69,099,115	97.94%	$ 70,551,600
YAKUTAT	$ 11,056,459	82.57%	$ 13,390,000
TOTAL CITIES	$ 685,681,351	68.55%	$1,000,300,400
UNORGANIZED AREA	$0	0.00%	$0
TOTAL BOROUGHS	$17,496,092,000	91.19%	$19,186,899,700
STATEWIDE TOTAL	$18,181,773,351	90.07%	$20,187,200,100

TABLE III-B

PERSONAL PROPERTY

BOROUGHS	ASSESSED	RATIO	FULL VALUE
ALEUTIANS EAST			
Akutan	$0	0.00%	$ 4,193,300
Cold Bay	0	0.00%	5,050,000
King Cove	0	0.00%	10,911,500
Sand Point	0	0.00%	14,035,000
Other	0	0.00%	0
Total	$0		$34,189,800
ANCHORAGE	$940,599,070	53.54%	$1,756,697,500
BRISTOL BAY	$44,820,800	100.00%	$44,820,800
FAIRBANKS NORTH STAR			
Fairbanks	$0	0.00%	$165,236,000
North Pole	0	0.00%	9,981,000
Other	0	0.00%	282,627,400
Total	$0	0.00%	$457,844,400
HAINES BOROUGH			
Haines	$3,301,580	25.68%	$12,858,300
Other	5,644,046	48.03%	11,750,400
Total	$8,945,626	36.35%	$24,608,700
JUNEAU	$135,718,100	46.36%	$292,733,000
KENAI PENINSULA			
Homer	$ 36,965,886	77.76%	$ 47,537,800
Kachemak	1,020,001	49.34%	2,067,200
Kenai	49,018,306	78.62%	62,350,600
Seldovia	5,980,480	80.92%	7,390,900
Seward	56,450,349	100.85%	55,976,000
Soldotna	24,774,413	77.30%	32,048,300
Other	155,936,249	72.77%	214,285,400
Total	$330,145,684	78.30%	$421,656,200
KETCHIKAN GATEWAY			
Ketchikan	$23,373,950	25.70%	$ 90,943,200
Saxman	524,650	17.09%	3,069,600
Other	14,075,750	26.99%	52,159,800
Total	$37,974,350	25.98%	$146,172,600

TABLE III-B — cont'd.

BOROUGHS	PERSONAL PROPERTY ASSESSED	RATIO	FULL VALUE
KODIAK ISLAND			
Akhiok	$ 0	0.00%	$ 1,208,500
Kodiak	34,781,468	22.35%	155,631,800
Larsen Bay	0	0.00%	2,405,900
Old Harbor	0	0.00%	4,213,100
Ouzinkie	0	0.00%	2,605,400
Port Lions	0	0.00%	3,348,300
Other	14,013,596	40.43%	34,662,100
Total	$48,795,064	23.91%	$204,075,100
MATANUSKA-SUSITNA			
Houston	$ 1,219,026	25.06%	$ 4,864,800
Palmer	14,237,071	50.67%	28,096,400
Wasilla	33,245,691	65.28%	50,929,700
Other	118,767,315	43.43%	273,439,600
Total	$167,469,103	46.87%	$357,330,500
NORTH SLOPE			
Anaktuvuk Pass	$ 42,960	69.63%	$ 61,700
Atqasuk	0	0.00%	250,000
Barrow	8,582,250	97.15%	8,834,200
Kaktovik	278,410	51.75%	538,000
Nuiqsut	404,850	93.98%	430,800
Point Hope	79,440	72.15%	$110,100
Wainwright	624,060	62.00%	1,006,500
Other	59,162,340	102.10%	57,943,000
Total	$69,174,310	100.00%	$69,174,300
NORTHWEST ARCTIC			
Ambler	$0	0.00%	$ 435,600
Buckland	0	0.00%	374,100
Deering	0	0.00%	234,400
Kiana	0	0.00%	639,800
Kivalina	0	0.00%	430,800
Kobuk	0	0.00%	136,200
Kotzebue	0	0.00%	30,175,200
Noorvik	0	0.00%	818,900
Selawik	0	0.00%	1,008,200
Shungnak	0	0.00%	377,000
Other	0	0.00%	0
Total	$0	0.00%	$34,630,200
SITKA	$50,473,407	48.77%	$103,502,700
TOTAL BOROUGHS	$1,834,115,514	46.46%	$3,947,435,800

TABLE III-B — cont'd.

CITIES	PERSONAL PROPERTY ASSESSED	RATIO	FULL VALUE
ANDERSON	$0	0.00%	$ 4,203,900
BETHEL	$0	0.00%	$34,736,700
CORDOVA	$0	0.00%	$49,409,300
CRAIG	$0	0.00%	$11,171,500
DELTA JUNCTION	$0	0.00%	$ 6,252,900
DILLINGHAM	$34,491,015	82.31%	$41,902,000
EAGLE	$0	0.00%	$ 1,707,200
GALENA	$0	0.00%	$ 2,383,900
HOONAH	$0	0.00%	$ 8,684,300
HOOPER BAY	$0	0.00%	$ 1,293,600
HYDABURG	$0	0.00%	$ 4,344,800
KAKE	$0	0.00%	$ 3,721,500
KLAWOCK	$0	0.00%	$ 2,653,400
NENANA	$ 3,460,619	50.45%	$ 6,860,000
NOME	$24,169,779	69.69%	$34,680,500
PELICAN	$ 2,132,298	59.10%	$ 3,608,100
PETERSBURG	$12,548,800	23.20%	$54,098,500
ST. MARY'S	$0	0.00%	$ 910,200
SKAGWAY	$0	0.00%	$ 8,597,500
TANANA	$0	0.00%	$ 547,30
UNALAKLEET	$0	0.00%	$ 3,448,600
UNALASKA	$31,211,304	90.52%	$34,481,200
VALDEZ	$0	0.00%	$39,370,200
WHITTIER	$ 6,437,773	82.78%	$ 7,777,000
WRANGELL	$ 5,538,501	16.39%	$33,793,200
YAKUTAT	$0	0.00%	$ 5,651,900
TOTAL CITIES	$ 119,990,089	29.53%	$ 406,289,200
UNORGANIZED AREA	$0	0.00%	$0
TOTAL BOROUGHS	$1,834,115,514	46.46%	$3,947,435,800
STATEWIDE TOTAL	$1,954,105,603	44.88%	$4,353,725,000

TABLE III-C

REAL AND PERSONAL PROPERTY

BOROUGHS	ASSESSED	RATIO	FULL VALUE
ALEUTIANS EAST			
Akutan	$0	0.00%	$9,833,300
Cold Bay	0	0.00%	7,711,300
King Cove	0	0.00%	26,536,200
Sand Point	0	0.00%	35,490,600
Other	0	0.00%	653,400
Total	$0	0.00%	$80,224,800
ANCHORAGE	$9,032,860,288	83.90%	$10,766,605,900
BRISTOL BAY	$105,585,700	89.34%	$118,180,200
FAIRBANKS NORTH STAR			
Fairbanks	$996,957,690	85.17%	$1,170,514,100
North Pole	151,991,526	90.86%	167,287,700
Other	1,442,550,401	80.39%	1,794,420,600
Total	$2,591,499,617	82.74%	$3,132,222,400
HAINES BOROUGH			
Haines	$42,905,450	76.50%	$ 56,088,400
Other	45,701,231	80.85%	56,524,700
Total	$88,606,681	78.68%	$112,613,100
JUNEAU	$1,168,536,200	86.35%	$1,353,312,100
KENAI PENINSULA			
Homer	$ 194,646,904	86.67%	$ 224,575,700
Kachemak	14,681,762	83.30%	17,625,500
Kenai	267,906,840	86.47%	309,813,100
Seldovia	19,797,789	85.31%	23,206,600
Seward	149,730,151	93.40%	160,310,000
Soldotna	191,287,770	87.39%	218,880,800
Other	1,827,752,916	87.87%	2,080,177,900
Total	$2,665,804,132	87.85%	$3,034,589,600
KETCHIKAN GATEWAY			
Ketchikan	$363,425,950	79.25%	$458,567,000
Saxman	8,681,150	66.33%	13,087,400
Other	300,063,000	83.04%	361,335,200
Total	$672,170,100	80.69%	$832,989,600

TABLE III-C — cont'd.

BOROUGHS	REAL AND PERSONAL PROPERTY ASSESSED	RATIO	FULL VALUE
KODIAK ISLAND			
Akhiok	$ 0	0.00%	$ 1,703,500
Kodiak	266,775,347	68.26%	390,839,400
Larsen Bay	0	0.00%	3,877,900
Old Harbor	0	0.00%	6,060,700
Ouzinkie	0	0.00%	3,698,700
Port Lions	0	0.00%	7,304,200
Other	161,989,238	89.43%	181,141,600
Total	$428,764,585	72.11%	$594,626,000
MATANUSKA-SUSITNA			
Houston	$ 38,470,926	81.63%	$ 47,131,100
Palmer	104,349,571	79.48%	131,292,500
Wasilla	256,915,591	89.41%	287,344,400
Other	1,575,671,215	86.58%	1,819,808,600
Total	$1,975,407,303	86.43%	$2,285,576,600
NORTH SLOPE			
Anaktuvuk Pass	$ 311,220	22.97%	$ 1,355,000
Atqasuk	83,730	5.13%	1,633,500
Barrow	39,560,250	96.16%	41,138,500
Kaktovik	869,650	40.84%	2,129,200
Nuiqsut	10,186,540	87.90%	11,589,200
Point Hope	2,720,040	48.06%	5,660,100
Wainwright	1,254,850	36.88%	3,402,500
Other	124,856,750	100.46%	124,282,000
Total	$179,843,030	94.07%	$191,190,000
NORTHWEST ARCTIC			
Ambler	$0	0.00%	$ 5,303,200
Buckland	0	0.00%	4,782,600
Deering	0	0.00%	2,854,200
Kiana	0	0.00%	7,790,800
Kivalina	0	0.00%	5,245,300
Kobuk	0	0.00%	1,658,400
Kotzebue	0	0.00%	103,226,300
Noorvik	0	0.00%	9,970,000
Selawik	0	0.00%	12,275,600
Shungnak	0	0.00%	4,589,700
Other	0	0.00%	349,900
Total	$0	0.00%	$158,046,000
SITKA	$421,129,878	88.82%	$474,159,200
TOTAL BOROUGHS	$19,330,207,514	83.56%	$23,134,335,500

TABLE III-C — cont'd.

CITIES	REAL AND PERSONAL PROPERTY ASSESSED	RATIO	FULL VALUE
ANDERSON	$0	0.00%	$ 11,365,700
BETHEL	$0	0.00%	$181,980,500
CORDOVA	$ 62,692,528	54.00%	$116,103,500
CRAIG	$ 26,801,560	69.11%	$ 38,783,800
DELTA JUNCTION	$0	0.00%	$ 30,474,500
DILLINGHAM	$104,789,339	86.21%	$121,551,200
EAGLE	$ 6,257,715	75.45%	$ 8,294,300
GALENA	$0	0.00%	$ 19,585,100
HOONAH	$0	0.00%	$ 22,722,100
HOOPER BAY	$0	0.00%	$ 5,203,800
HYDABURG	$0	0.00%	$ 9,499,000
KAKE	$0	0.00%	$ 17,730,300
KLAWOCK	$0	0.00%	$ 9,677,900
NENANA	$ 12,283,137	74.37%	$ 16,515,500
NOME	$129,572,150	92.50%	$140,082,900
PELICAN	$ 9,179,459	86.15%	$ 10,655,300
PETERSBURG	$129,154,600	74.62%	$173,084,000
ST. MARY'S	$0	0.00%	$ 4,184,700
SKAGWAY	$ 46,860,925	84.50%	$ 55,458,400
TANANA	$0	0.00%	$ 11,511,900
UNALAKLEET	$0	0.00%	$ 20,345,500
UNALASKA	$ 86,248,329	89.38%	$ 96,500,600
VALDEZ	$ 88,436,950	61.79%	$143,116,500
WHITTIER	$ 17,700,673	94.27%	$ 18,775,900
WRANGELL	$ 74,637,616	71.53%	$104,344,800
YAKUTAT	$ 11,056,459	58.06%	$ 19,041,900
TOTAL CITIES	$ 805,671,440	57.28%	$ 1,406,589,600
UNORGANIZED AREA	$0	0.00%	$0
TOTAL BOROUGHS	$19,330,207,514	83.56%	$23,134,335,500
STATEWIDE TOTAL	$20,135,878,954	82.05%	$24,540,925,100

TABLE IV

FULL VALUE DETERMINATION

January 1, 1988

Notes for Interpretation of Table IV

MUNICIPALITIES:	Boroughs and cities organized under the laws of Alaska (except those second class cities which are located outside of boroughs, and which do not levy a property tax).
FULL VALUE, AS 29.45:	The full value of real and personal property taxable under provisions of local ordinance and state law as equalized by the Department of Community and Regional Affairs in conformity with uniform standards defined in Attorney General Opinion No. 18, 1962.
PERCENT OF TOTAL:	The relationship in terms of percent, which the equalized full value of property taxable under provisions of Title 29 bears to the full value determination.
FULL VALUE, AS 43.56:	The assessed value of oil and gas exploration, production and pipeline transportation property as determined by the Petroleum Revenue Division, Department of Revenue.
PERCENT OF TOTAL:	The relationship in terms of percent, which the value of property assessed by under AS 43.56 bears to the full value determination.
FULL VALUE DETERMINATION:	The full value of property taxable under provisions of municipal law (AS 29.45) and oil and gas related property as assessed by the State (AS 43.56).

Note: No valuation data has been compiled or is available for property taxable under provisions of municipal law which is situated within the unorganized area of Alaska (unorganized borough) or for the 88 second class cities therein.

TABLE IV

FULL VALUE DETERMINATION
(as of January 1)

BOROUGHS	AS 29.45 LOCAL TAXABLE FULL VALUE	AS 43.56 STATE TAXABLE FULL VALUE (OIL & GAS)	FULL VALUE DETERMINATION
ALEUTIANS EAST			
Akutan	$9,833,300		$ 9,833,300
Cold Bay	7,711,300		7,711,300
King Cove	26,536,200		26,536,200
Sand Point	35,490,600		35,490,600
Other	653,400		653,400
Total	$80,224,800	$0	$80,224,800
ANCHORAGE	$10,766,605,900	$66,944,510	$10,833,550,410
BRISTOL BAY	$118,180,200	$0	$118,180,200
FAIRBANKS NORTH STAR			
Fairbanks	$1,170,514,100		$1,170,514,100
North Pole	167,287,700		167,287,700
Other	1,794,420,600		1,794,420,600
Total	$3,132,222,400	$538,654,860	$3,670,877,260
HAINES BOROUGH			
Haines	$ 56,088,400		$ 56,088,400
Other	56,524,700		56,524,700
Total	$112,613,100	$0	$112,613,100
JUNEAU	$1,353,312,100	$0	$1,353,312,100
KENAI PENINSULA			
Homer	$ 224,575,700		$ 224,575,700
Kachemak	17,625,500		17,625,500
Kenai	309,813,100		309,813,100
Seldovia	23,206,600		23,206,600
Seward	160,310,000		160,310,000
Soldotna	218,880,800		218,880,800
Other	2,080,177,900		2,080,177,900
Total	$3,034,589,600	$487,144,680	$3,521,734,280
KETCHIKAN GATEWAY			
Ketchikan	$458,567,000		$458,567,000
Saxman	13,087,400		13,087,400
Other	361,335,200		361,335,200
Total	$832,989,600	$0	$832,989,600

TABLE IV — cont'd.

BOROUGHS	AS 29.45 LOCAL TAXABLE FULL VALUE	AS 43.56 STATE TAXABLE FULL VALUE (OIL & GAS)	FULL VALUE DETERMINATION
KODIAK ISLAND			
Akhiok	$ 1,703,500		$ 1,703,500
Kodiak	390,839,400		390,839,400
Larsen Bay	3,877,900		3,877,900
Old Harbor	6,060,700		6,060,700
Ouzinkie	3,698,700		3,698,700
Port Lions	7,304,200		7,304,200
Other	181,141,600		181,141,600
Total	$594,626,000	$0	$594,626,000
MATANUSKA-SUSITNA			
Houston	$ 47,131,100		$ 47,131,100
Palmer	131,292,500		131,292,500
Wasilla	287,344,400		287,344,400
Other	1,819,808,600		1,819,808,600
Total	$2,285,576,600	$4,413,580	$2,289,990,180
NORTH SLOPE			
Anaktuvuk Pass	$ 1,355,000		$ 1,355,000
Atqasuk	1,633,500		1,633,500
Barrow	41,138,500		41,138,500
Kaktovik	2,129,200		2,129,200
Nuiqsut	11,589,200		11,589,200
Point Hope	5,660,100		5,660,100
Wainwright	3,402,500		3,402,500
Other	124,282,000		124,282,000
Total	$191,190,000	$12,100,779,430	$12,291,969,430
NORTHWEST ARCTIC			
Ambler	$ 5,303,200		$ 5,303,200
Buckland	4,782,600		4,782,600
Deering	2,854,200		2,854,200
Kiana	7,790,800		7,790,800
Kivalina	5,245,300		5,245,300
Kobuk	1,658,400		1,658,400
Kotzebue	103,226,300		103,226,300
Noorvik	9,970,000		9,970,000
Selawik	12,275,600		12,275,600
Shungnak	4,589,700		4,589,700
ther	349,900		349,900
Total	$158,046,000	$0	$158,046,000
SITKA	$474,159,200	$0	$474,159,200
TOTAL BOROUGHS	$23,134,335,500	$13,197,937,060	$36,332,272,560

TABLE IV — cont'd.

CITIES	AS 29.45 LOCAL TAXABLE FULL VALUE	AS 43.56 STATE TAXABLE FULL VALUE (OIL & GAS)	FULL VALUE DETERMINATION
ANDERSON	$ 11,365,700	$0	$ 11,365,700
BETHEL	$181,980,500	$0	$ 181,980,500
CORDOVA	$116,103,500	$0	$ 116,103,500
CRAIG	$ 38,783,800	$0	$ 38,783,800
DELTA JUNCTION	$ 30,474,500	$0	$ 30,474,500
DILLINGHAM	$121,551,200	$0	$ 121,551,200
EAGLE	$ 8,294,300	$0	$ 8,294,300
GALENA	$ 19,585,100	$0	$ 19,585,100
HOONAH	$ 22,722,100	$0	$ 22,722,100
HOOPER BAY	$ 5,203,800	$0	$ 5,203,800
HYDABURG	$ 9,499,000	$0	$ 9,499,000
KAKE	$ 17,730,300	$0	$ 17,730,300
KLAWOCK	$ 9,677,900	$0	$ 9,677,900
NENANA	$ 16,515,500	$0	$ 16,515,500
NOME	$140,082,900	$0	$ 140,082,900
PELICAN	$ 10,655,300	$0	$ 10,655,300
PETERSBURG	$173,084,000	$0	$ 173,084,000
ST. MARY'S	$ 4,184,700	$0	$ 4,184,700
SKAGWAY	$ 55,458,400	$0	$ 55,458,400
TANANA	$ 11,511,900	$0	$ 11,511,900
UNALAKLEET	$ 20,345,500	$0	$ 20,345,500
UNALASKA	$ 96,500,600	$68,140	$ 96,568,740
VALDEZ	$143,116,500	$1,314,014,820	$1,457,131,320
WHITTIER	$ 18,775,900	$0	$ 18,775,900
WRANGELL	$104,344,800	$0	$ 104,344,800
YAKUTAT	$ 19,041,900	$0	$ 19,041,900
TOTAL CITIES	$ 1,406,589,600	$ 1,314,082,960	$ 2,720,672,560
UNORGANIZED AREA	$0	$ 3,197,363,470	$ 3,197,363,470
TOTAL BOROUGHS	$23,134,335,500	$13,197,937,060	$36,332,272,560
STATEWIDE TOTAL	$24,540,925,100	$17,709,383,490	$42,250,308,590

TABLE V

FULL VALUE DETERMINATIONS

ALASKA LOCAL GOVERNMENT

Comparison of Full Value Determinations

Table V-A is a three-year comparison of the Department's equalized full value figures including locally assessed and state assessed property values within all boroughs and cities organized under the laws of Alaska, except those second class cities that are located outside of boroughs and do not levy a property tax.

TABLE V-A

COMPARISON OF FULL VALUE DETERMINATION

BOROUGHS	1986	% of change '86 to '87	1987	% of change 87 to '88	1988
ALEUTIANS EAST	N/A	N/A	N/A	N/A	$80,224,800
ANCHORAGE	$16,458,992,200		$13,865,126,000		$10,766,605,900
State Assessed	73,850,800	-17.27%	61,094,970	9.57%	66,944,510
Total	$16,532,843,000	-15.77%	$13,926,220,970	-22.21%	$10,833,550,410
BRISTOL BAY	$101,541,000	22.58%	$124,472,900	- 5.06%	$118,180,200
FAIRBANKS NSB	$4,115,164,000		$3,886,652,800		$3,132,222,400
State Assessed	611,749,900	- 6.33%	572,999,370	- 6.00%	538,654,860
Total	$4,726,913,900	- 5.65%	$4,459,652,170	-17.69%	$3,670,877,260
HAINES	$97,621,600	4.17%	$101,691,900	10.74%	$112,613,100
JUNEAU	$1,688,992,300	- 9.83%	$1,522,969,100	-11.14%	$1,353,312,100
KENAI PENINSULA	$3,408,774,300		$3,391,999,000		$3,034,589,600
State Assessed	496,567,400	2.54%	509,188,830	- 4.33%	487,144,680
Total	$3,905,341,700	- 0.11%	$3,901,187,830	- 9.73%	$3,521,734,280
KETCHIKAN GATEWAY	$904,384,100	- 9.78%	$815,970,600	2.09%	$832,989,600
KODIAK ISLAND	$552,447,400	8.13%	$597,358,600	- 0.46%	$594,626,000
MATANUSKA-SUSITNA	$2,715,129,400		$2,898,478,300		$2,285,576,600
State Assessed	1,626,500	158.17%	4,199,140	5.11%	4,413,580
Total	$2,716,755,900	6.84%	$2,902,677,440	-21.11%	$2,289,990,180
NORTH SLOPE	$ 417,740,700		$ 275,236,000		$ 191,190,000
State Assessed	13,153,045,600	- 6.48%	12,300,358,720	- 1.62%	12,100,779,430
Total	$13,570,786,300	- 7.33%	$12,575,594,720	- 2.26%	$12,291,969,430
NORTHWEST ARCTIC	$235,045,200	-20.24%	$187,481,500	-15.70%	$158,046,000
SITKA	$441,175,000	3.48%	$456,533,800	3.86%	$474,159,200
TOTAL BOROUGHS	$42,473,837,400	- 2.12%	$41,571,811,530	-12.60%	36,332,272,560

TABLE V-A — cont'd.

CITIES	1986	% of change '86 to '87	1987	% of change 87 to '88	1988
ANDERSON	$0	——	$ 10,421,800	9.06%	$ 11,365,700
BETHEL	$191,411,600	0.00%	$191,411,600	- 4.93%	$181,980,500
CORDOVA	$123,982,300	- 0.70%	$123,119,700	- 5.70%	$116,103,500
CRAIG	$ 37,304,700	3.61%	$ 38,651,800	0.34%	$ 38,783,800
DELTA JUNCTION	$ 32,414,000	0.00%	$ 32,414,000	- 5.98%	$ 30,474,500
DILLINGHAM	$107,515,700	11.41%	$119,778,300	1.48%	$121,551,200
EAGLE	$ 8,491,000	0.00%	$ 8,491,000	- 2.32%	$ 8,294,300
GALENA	$ 20,106,900	0.00%	$ 20,106,900	- 2.60%	$ 19,585,100
HOONAH	$ 29,237,500	- 22.14%	$ 22,764,000	- 0.18%	$ 22,722,100
HOOPER BAY	$0	——	$ 6,352,800	- 18.09%	$ 5,203,800
HYDABURG	$ 13,417,800	- 19.47%	$ 10,806,000	- 12.10%	$ 9,499,000
KAKE	$ 12,188,400	34.55%	$ 16,399,400	8.12%	$ 17,730,300
KLAWOCK	$ 5,841,100	97.30%	$ 11,524,600	- 16.02%	$ 9,677,900
NENANA	$ 18,099,500	- 20.71%	$ 14,351,900	15.07%	$ 16,515,500
NOME	$151,635,000	- 0.22%	$151,306,500	- 7.42%	$140,082,900
PELICAN	$ 14,987,400	- 28.23%	$ 10,756,700	- 0.94%	$ 10,655,300
PETERSBURG	$135,355,400	30.72%	$176,931,400	- 2.17%	$173,084,000
ST. MARY'S	$ 4,451,200	0.00%	$ 4,451,200	- 5.99%	$ 4,184,700
SKAGWAY	$ 59,036,600	- 11.57%	$ 52,206,200	6.23%	$ 55,458,400
TANANA	$ 11,755,200	0.00%	$ 11,755,200	- 2.07%	$ 11,511,900
UNALAKLEET	$ 20,700,200	0.00%	$ 20,700,200	- 1.71%	$ 20,345,500
UNALASKA	$ 95,555,400		$ 95,338,700		$ 96,500,600
State Assessed	9,100	——	438,580	- 84.46%	68,140
Total	$ 95,564,500	0.22%	$ 95,777,280	0.83%	$ 96,568,740
VALDEZ	$ 188,152,700		$ 170,040,400		$ 143,116,500
State Assessed	1,505,174,000	- 7.30%	1,395,294,400	- 5.83%	1,314,014,820
Total	$1,693,326,700	- 7.56%	$1,565,334,800	- 6.91%	$1,457,131,320
WHITTIER	$ 21,933,400		$ 21,109,700		$ 18,775,900
State Assessed	0		279,960	-100.00%	0
Total	$ 21,933,400	- 2.48%	$ 21,389,660	- 12.22%	$ 18,775,900
WRANGELL	$108,670,500	- 4.76%	$103,499,400	0.82%	$104,344,800
YAKUTAT	$ 16,504,700		$ 15,652,900		$ 19,041,900
State Assessed	1,632,000	-100.00%	0	0.00%	0
Total	$ 18,136,700	- 13.69%	$ 15,652,900	21.65%	$ 19,041,900
TOTAL CITIES	$ 3,034,595,800	- 3.85%	$ 2,917,710,540	- 6.75%	$ 2,720,672,560
UNORGANIZED AREA	$ 3,707,364,400	- 7.86%	$ 3,416,055,880	- 6.40%	$ 3,197,363,470
TOTAL BOROUGHS	$45,473,847,400	- 8.58%	$41,571,811,530	- 12.60%	$36,332,272,560
STATEWIDE TOTAL	$52,215,807,600	- 8.25%	$47,905,577,950	- 11.81%	$42,250,308,590

TABLE V-B

Real Property Full Values

The graphs on the following two pages are new additions to Alaska Taxable this year. They illustrate the pattern of real property full value growth for municipalities over the past twenty-five years. Oil and gas values have not been included in these graphs.

In general, and with few exceptions, these graphs indicate an increase in real property values throughout Alaska over the time-frame covered. It is interesting to note, however, that recessions and economic recovery periods can vary greatly in dimension and duration from municipality to municipality.

The municipalities of Eagle and Whittier have established a real property assessment roll only recently ; therefore, no significant growth pattern can be established there.

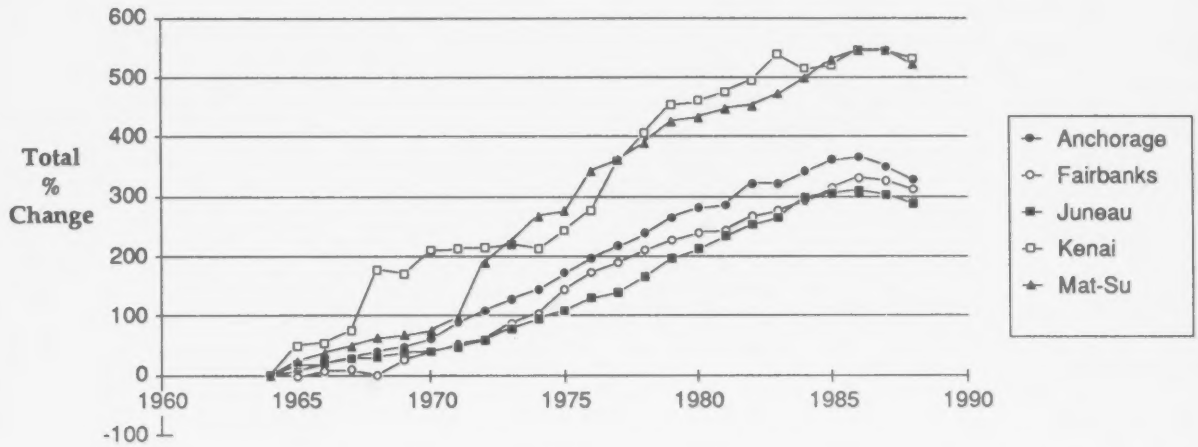
The most contrasting picture illustrated by the graphs is the difference of growth patterns between the City of Unalaska and the North Slope Borough. With the establishment of an intensive fisheries industry, Unalaska has added value through new construction and property appreciation. As a result, their real property tax base of today far exceeds that of 1964. On the other hand, North Slope Borough, whose economy is tied so closely to oil and gas activity, has a local real property tax base today which is nearly the same as it was in 1978.

We will include these graphs in future editions of Alaska Taxable, but will shorten the time span covered to twenty years.

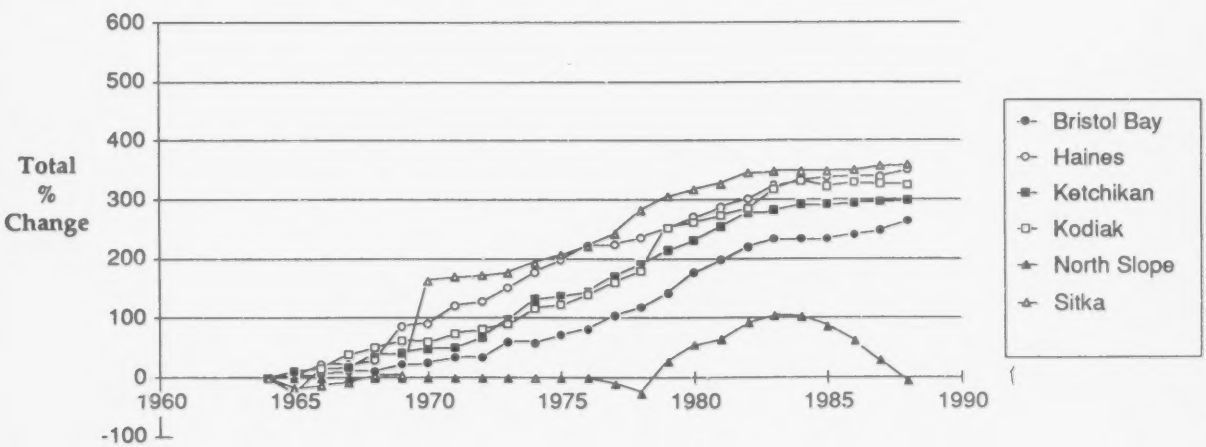
REAL PROPERTY FULL VALUES 1964-1988

Boroughs

Populations of 20,000 or more

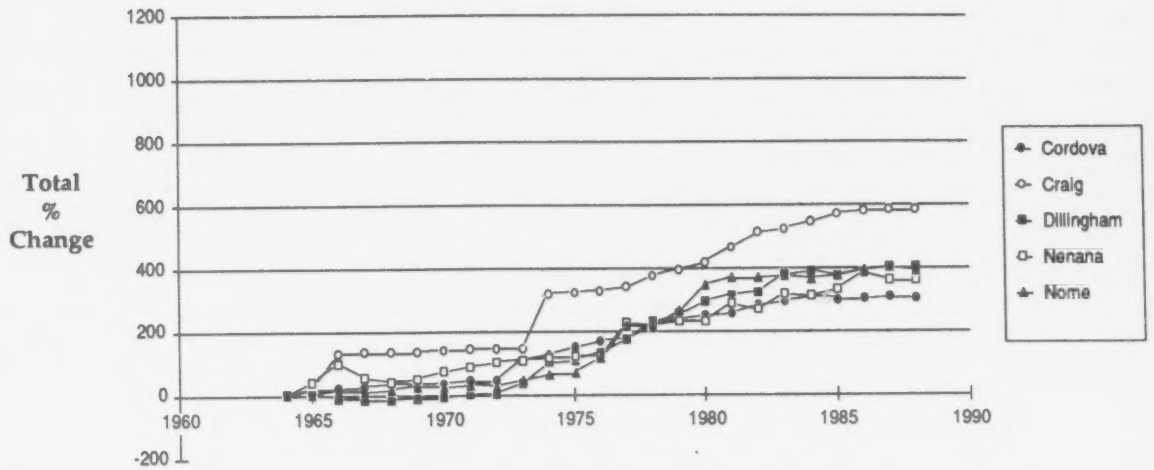


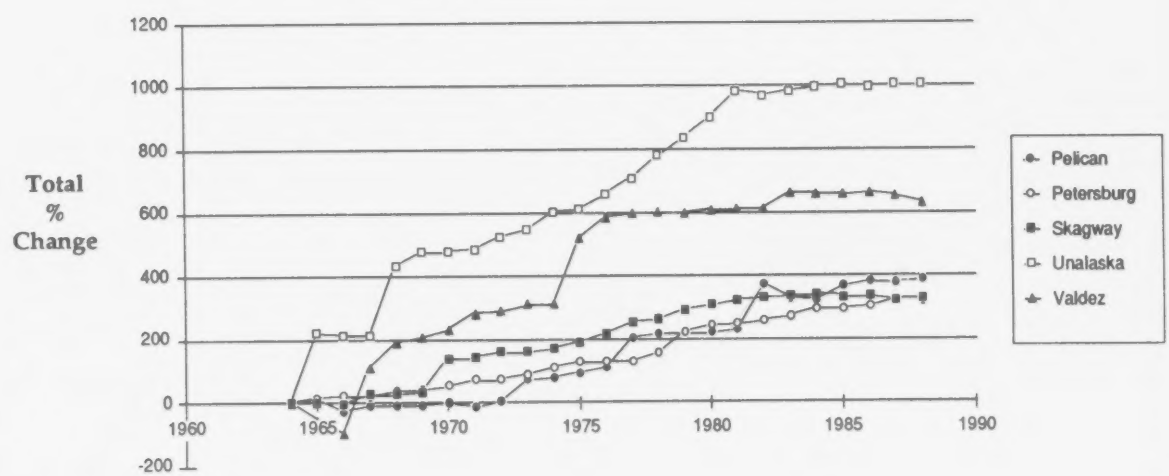
Populations of Less Than 20,000



REAL PROPERTY FULL VALUES 1964-1988

Cities — Listed in Alphabetical Order





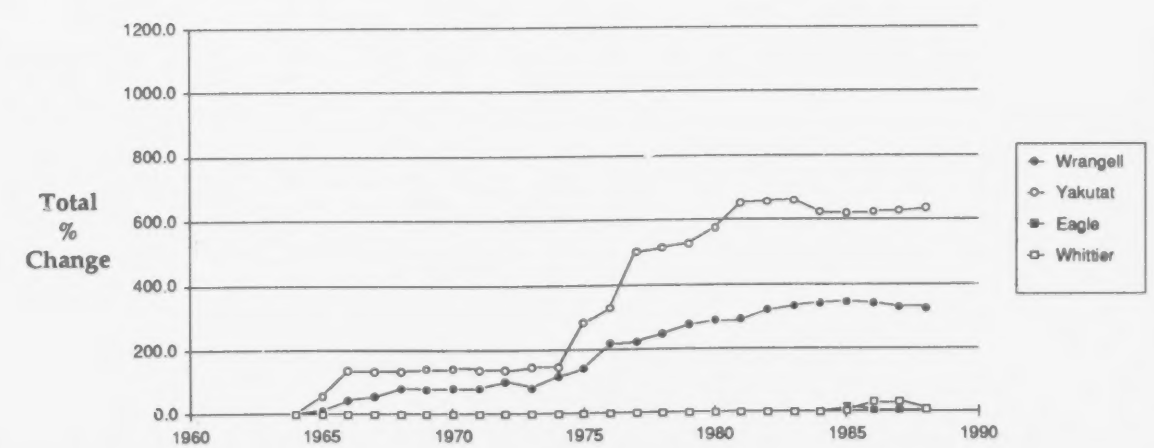


TABLE V-C

Full Value Determination Summary

Table V-C summarizes the state's full and true value figures for the past ten years. The table illustrates annual percentage changes for both locally and state assessed properties. Below are notes for interpretation of the table.

MUNICIPAL FULL VALUE:	The full and true value of all assessed property taxable under provisions of local ordinance and state law (AS 29.45).
STATE ASSESSED FULL VALUE:	The value of oil and gas, exploration, production and pipeline transportation property as determined and certified by the Department of Revenue in conformity with standards defined in Alaska Statutes 43.56.
TOTAL FULL VALUE:	The full and true value of all property taxable under provisions of Alaska Statutes 29.45 and 43.56 as determined by the Department of Community and Regional Affairs in conformity with uniform standards, defined in Attorney General Opinion No. 18, 1962.

TABLE V-C

FULL VALUE DETERMINATION

TEN-YEAR HISTORY

1979 - 1988

JANUARY 1 YEAR	MUNICIPAL FULL VALUE	PERCENTAGE CHANGE	STATE ASSESSED FULL VALUE	PERCENTAGE CHANGE	TOTAL FULL VALUE	PERCENTAGE CHANGE
1979	$13,047,368,300	27.22%	$11,956,586,590	7.81%	$25,003,954,890	17.15%
1980	$14,759,967,934	13.13%	$12,167,569,820	1.76%	$26,927,537,754	7.69%
1981	$16,609,653,590	12.53%	$13,170,632,680	8.24%	$29,780,286,170	10.59%
1982	$20,814,157,646	25.31%	$14,412,781,170	9.43%	$35,226,938,816	18.29%
1983	$23,030,357,670	10.65%	$16,060,037,180	11.43%	$39,090,394,850	10.97%
1984	$26,404,529,070	14.65%	$18,605,238,540	15.85%	$45,009,767,610	15.14%
1985	$29,884,906,500	13.18%	$19,030,331,400	2.28%	$48,915,237,900	8.67%
1986	$32,664,787,900	9.30%	$19,551,019,700	2.74%	$52,215,807,600	6.75%
1987	$29,645,668,100	- 9.24%	$18,259,909,850	-6.60%	$47,905,577,950	-8.25%
1988	$24,540,925,100	-17.22%	$17,709,383,490	-3.01%	$42,250,308,590	-11.81%

TABLE VI

REAL PROPERTY STAFF STATISTICS - 1988

The table below is for informational purposes only. Total number of parcels are real property parcels as indicated by the municipalities' 1988 certified assessment rolls. The number of appraisers is for real property appraisers and the assessor. The assessment budget and cost per parcel are based on the total budget for the assessing department which includes personal property appraisers (where applicable), assessing clerks, drafting personnel, and employee benefits. Therefore, in most cases, the cost per parcel reflects more than the cost of assessing real property.

As the Bristol Bay Borough and all the first class cities outside of organized boroughs are appraised by contract assessors, they were not included in this table.

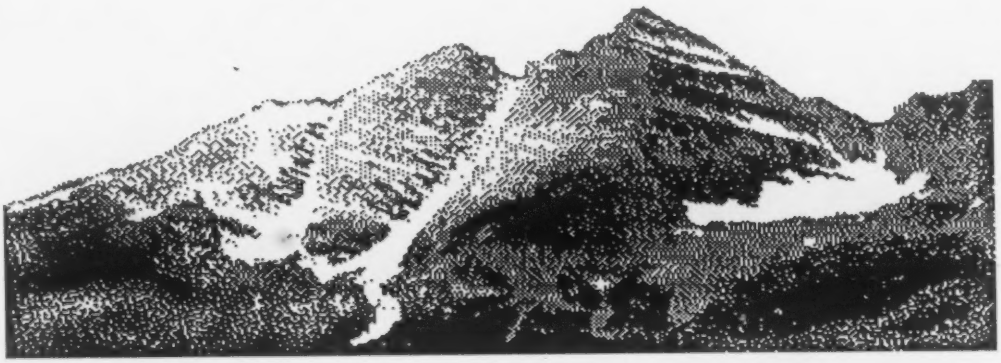
Borough	# R.P. Appraisers Including Assessor	Total # Real Parcels	Est. Sq. Mi. Within Jurisdiction	Assessing Dept 1988 Budget	Avg. # Parcels Per Appraiser	Cost Per Parcel	# Sq. Mi. Per Appraiser	Assessment Cycle
Anchorage	28	83,508	1,884	$2,510,310	2,982	$30.06	67	6-Year Cycle
Fairbanks	13	37,628	7,500	$1,044,110	2,894	$27.75	577	Annual
Haines	1	2,585	2,620	$75,100	2,585	$29.05	2,620	2-Year Cycle
Juneau	5	11,369	3,100	$367,323	2,274	$32.31	620	Annual
Kenai	7	54,865	14,697	$843,273	7,838	$15.37	2,100	2-Year Cycle
Ketchikan	4	6,152	1,250	$271,955	1,538	$44.21	312	Annual
Kodiak	2	4,295	5,440	$169,610	2,148	$39.49	2,720	3-Year Cycle
Mat-Su	9	56,981	20,544	$1,000,620	6,331	$17.56	2,283	Annual
Sitka	1	3,041	7,927	$121,350	3,041	$39.90	7,927	Annual

TABLE VII

1988 CONTRACT REVALUATION COSTS

MUNICIPALITY	CONTRACTOR	CONTRACT AMOUNT	REAL PROP PARCELS	PER PARCEL AMOUNT	SCOPE OF WORK
BRISTOL BAY	Appraisal Company of Alaska	$17,000	787	$21.60	Update (Real)
CORDOVA	Appraisal Company of Alaska	$10,000	871	$11.48	Complete (Real)
CRAIG	Horan, Corak & Company	$27,800	479	$58.04	Complete (Real)
DILLINGHAM	Appraisal Company of Alaska	$20,000	724	$27.62	Update (Real)
NOME	Appraisal Company of Alaska	$14,500	1275	$11.37	Update (Real)
PELICAN	Horan, Corak & Company	$6,050	91	$66.48	Two-Year Cycle
PETERSBURG	Horan, Corak & Company	$23,000	1,498	$15.35	Two-Year Cycle
SKAGWAY	Horan, Corak & Company	$12,000	607	$19.77	Update (Real)
UNALASKA	Appraisal Company of Alaska	$16,000	454	$35.24	Update (Real)
VALDEZ	Appraisal Company of Alaska	$18,500	1,506	$12.28	Update (Real)
WHITTIER	Appraisal Company of Alaska	$13,000	364	$35.71	Complete (Real)
WRANGELL	Howard Pomtier	$19,500	1,250 ±	$15.60	Two-Year Cycle
YAKUTAT	Garrett Waldner	$6,000	280	$21.43	Update (Real)

Chapter 4



REVENUE STATISTICS

Municipal Taxation: Property and Sales Tax Rates

Municipal Revenue Projections

TABLE VIII

PROPERTY TAX RATES

Property tax rates are reported in terms of a mill. Rates of tax levied are listed in Table VIII for all municipalities organized under the laws of Alaska. They are broken into tax code areas (city and service areas) within boroughs and cities.

TABLE IX

SALES TAX RATES

Table IX-A lists the sales tax rates for all municipalities organized under the laws of Alaska.

Table IX-B lists the sales tax rates and revenues for all second class cities in the unorganized borough of Alaska.

TABLE VIII

MUNICIPAL MILL RATES 1988

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
MUNICIPALITY OF ANCHORAGE (Unified Home Rule)			
Anchorage (SA)			
Administration	0.300	0.35	0.49
Education	1.010	1.51	1.79
Fire	4.040	5.41	6.46
Roads-ARDSA	1.070	1.30	1.68
Police	1.230	1.59	2.10
Parks & Recreation	2.040	2.64	3.17
Building Safety	0.480	0.57	0.70
	0.012	0.02	0.02
TOTAL	10.182	13.39	16.41
Birchtree/Elmore LRS (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	1.070	1.30	1.68
Police	0.000	0.00	0.00
Parks and Recreation	0.480	0.57	0.70
Building Safety	0.012	0.02	0.02
Limited Road Service	1.000	1.00	1.00
TOTAL	7.612	9.81	11.65
Campbell Airstrip LRS (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	1.070	1.30	1.68
Police	0.000	0.00	0.00
Parks and Recreation	0.480	0.57	0.70
Building Safety	0.012	0.02	0.02
Limited Road Service	0.500	0.50	0.50
TOTAL	7.112	9.31	11.15
Canyon Road (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	1.070	1.30	1.68
Roads-ARDSA	0.390	1.16	1.89
Police	0.000	0.00	0.00
Parks & Recreation	0.480	0.57	0.70
Building Safety	0.012	0.02	0.02
TOTAL	7.002	9.97	12.54

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
MUNICIPALITY OF ANCHORAGE - cont'd.			
Chugiak RRS (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	0.000	0.50	0.43
Rural Road Service	0.500	0.50	0.50
Police	2.040	2.64	3.17
Parks & Recreation	0.190	0.49	0.50
Building Safety	0.000	0.00	0.00
TOTAL	7.780	11.05	12.85
Eagle River RRS (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	1.070	1.30	1.68
Rural Road Service	0.500	0.50	0.50
Police	2.040	2.64	3.17
Parks & Recreation	0.190	0.49	0.50
Building Safety	0.000	0.00	0.00
TOTAL	8.850	11.85	14.10
Eagle River Valley RRS (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	0.000	0.00	0.00
Rural Road Service	0.500	0.50	0.50
Police	2.040	2.64	3.17
Parks and Recreation	0.190	0.49	0.50
Building Safety	0.000	0.00	0.00
TOTAL	7.780	10.55	12.42
Girdwood (SA)	1.740	2.00	2.16
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	0.000	0.00	0.00
Roads	0.000	0.00	0.00
Police	0.000	0.00	0.00
Parks & Recreation	0.000	0.00	0.00
Building Safety	0.000	0.00	0.00
TOTAL	6.790	8.92	10.41

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
MUNICIPALITY OF ANCHORAGE - cont'd.			
Glen Alps (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	0.000	0.00	0.00
Roads-ARDSA	0.390	1.16	1.89
Police	0.000	0.00	0.00
Parks & Recreation	0.000	0.00	0.00
Building Safety	0.000	0.00	0.00
TOTAL	5.440	8.08	10.14
Hillside (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	1.070	1.30	1.68
Roads	0.000	0.00	0.00
Police	0.000	0.00	0.00
Parks & Recreation	0.480	0.57	0.70
Building Safety	0.012	0.02	0.02
TOTAL	6.612	8.81	10.65
Huffman Hills (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	1.070	1.30	1.68
Roads-ARDSA	1.230	1.59	2.10
Police	0.000	0.00	0.00
Parks & Recreation	0.480	0.57	0.70
Building Safety	0.012	0.02	0.02
TOTAL	7.842	10.40	12.75
Mt. Park Estates LRS (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	1.070	1.30	1.68
Police	0.000	0.00	0.00
Parks & Recreation	0.480	0.57	0.70
Building Safety	0.012	0.02	0.02
Limited Road Service	1.000	1.00	1.00
TOTAL	7.612	9.81	11.65

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
MUNICIPALITY OF ANCHORAGE - cont'd.			
Mt. Park/Robin Hill LRS (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	1.070	1.30	1.68
Police	0.000	0.00	0.00
Parks & Recreation	0.480	0.57	0.70
Building Safety	0.012	0.02	0.02
Limited Road Service	1.000	1.00	1.30
TOTAL	7.612	9.81	11.95
Muni/Outside Bowl (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	0.000	0.00	0.00
Roads	0.000	0.00	0.00
Police	0.000	0.00	0.00
Parks & Recreation	0.000	0.00	0.00
Building Safety	0.000	0.00	0.00
TOTAL	5.050	6.92	8.25
Oceanview (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	1.070	1.30	1.68
Roads-ARDSA & SA 35 Debt	1.390	1.81	2.36
Police	0.000	0.00	0.00
Parks & Recreation	0.480	0.57	0.70
Building Safety	0.012	0.02	0.02
TOTAL	8.002	10.62	13.01
Ocean View East (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	1.070	1.30	1.68
Roads-ARDSA	1.230	1.59	2.10
Police	2.040	2.64	3.17
Parks & Recreation	0.480	0.57	0.70
Building Safety	0.012	0.02	0.02
TOTAL	9.882	13.04	15.92

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
MUNICIPALITY OF ANCHORAGE - cont'd.			
Rabbit Creek View LRS (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	1.070	1.30	1.68
Police	0.000	0.00	0.00
Parks and Recreation	0.480	0.57	0.70
Building Safety	0.012	0.02	0.02
Limited Road Service	1.000	1.00	1.00
TOTAL	7.612	9.81	11.65
Rabbit Creek View LRS w/o Fire (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	0.000	0.00	0.00
Police	0.000	0.00	0.00
Parks and Recreation	0.000	0.00	0.00
Building Safety	0.000	0.00	0.00
Limited Road Service	1.000	1.00	1.00
TOTAL	6.050	7.92	9.25
Raven Woods/Bubbling Brook LRS (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	1.070	1.30	1.68
Police	0.000	0.00	0.00
Parks & Recreation	0.480	0.57	0.70
Building Safety	0.012	0.02	0.02
Limited Road Service	0.970	1.00	1.00
TOTAL	7.582	9.81	11.65
Sky Ranch Estates LRS (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	1.070	1.30	1.68
Police	0.000	0.00	0.00
Parks & Recreation	0.480	0.57	0.70
Building Safety	0.012	0.02	0.02
Limited Road Service	0.950	1.30	1.30
TOTAL	7.562	10.11	11.95

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
MUNICIPALITY OF ANCHORAGE - cont'd.			
South Goldenview LRS (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	1.070	1.30	1.68
Police	0.000	0.00	0.00
Parks and Recreation	0.480	0.57	0.70
Building Safety	0.012	0.02	0.02
Limited Road Service	0.750	0.75	0.75
TOTAL	7.362	9.56	11.40
Spenard (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	1.070	1.30	1.68
Roads-ARDSA & SA 35 Debt	1.390	1.81	2.36
Police	2.040	2.64	3.17
Parks & Recreation	0.480	0.57	0.70
Building Safety	0.012	0.02	0.02
TOTAL	10.042	13.26	16.18
Stuckagain Heights LRS (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	1.070	1.30	1.68
Police	0.000	0.00	0.00
Parks & Recreation	0.000	0.00	0.00
Building Safety	0.000	0.00	0.00
Limited Road Service	0.500	0.50	0.50
TOTAL	6.620	8.72	10.43
Talus West LRS (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	1.070	1.30	1.68
Police	0.000	0.00	0.00
Parks and Recreation	0.480	0.57	0.70
Building Safety	0.012	0.02	0.02
Limited Road Service	0.380	0.40	0.80
TOTAL	6.992	9.21	11.45

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
MUNICIPALITY OF ANCHORAGE - cont'd.			
Upper Grover LRS (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	1.070	1.30	1.68
Police	0.000	0.00	0.00
Parks & Recreation	0.480	0.57	0.70
Building Safety	0.012	0.02	0.02
Limited Road Service	1.000	1.00	1.00
TOTAL	7.612	9.81	11.65
Upper O'Malley LRS (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	1.070	1.30	1.68
Police	0.000	0.00	0.00
Parks and Recreation	0.480	0.57	0.70
Building Safety	0.012	0.02	0.02
Limited Road Service	1.500	1.50	1.50
TOTAL	8.112	10.31	12.15
Valli Vue Estates LRS (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	1.070	1.30	1.68
Police	0.000	0.00	0.00
Parks & Recreation	0.480	0.57	0.70
Building Safety	0.012	0.02	0.02
Limited Road Service	1.000	1.00	1.40
TOTAL	7.612	9.81	12.05
View Point (SA)			
Administration	1.010	1.51	1.79
Education	4.040	5.41	6.46
Fire	0.000	0.00	0.00
Roads-ARDSA	1.230	1.59	2.10
Police	0.000	0.00	0.00
Parks & Recreation	0.000	0.00	0.00
Building Safety	0.000	0.00	0.00
TOTAL	6.280	8.51	10.35

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
BRISTOL BAY BOROUGH (Second Class)			
Administration	3.70	0.00	0.00
Education	1.30	5.00	5.00
TOTAL	5.00	5.00	5.00
FAIRBANKS NORTH STAR BOROUGH (Second Class)	9.23	10.5166	12.243
Fairbanks (HR)	2.80	2.8000	2.800
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
TOTAL	11.25	12.4920	13.978
North Pole (HR)	2.00	2.0000	2.000
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
TOTAL	10.45	11.6920	13.178
Air Park (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (SVFD)	1.50	0.9000	1.180
TOTAL	10.73	11.4166	13.423
Airway (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	1.30	1.3000	1.174
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	11.53	12.8166	14.417

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Arctic Fox (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.6620	0.769
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.23	12.1786	14.012
Aztec (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	1.33	1.3300	1.504
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	11.56	12.8466	14.747
Ballaine Lake			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	1.00	1.0000	0.976
Fire (UFD)	1.50	1.5000	1.850
Sewer and Water	5.00	5.0000	5.117
TOTAL	16.73	18.0166	20.186
Bear's Den (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire	0.00	0.0000	0.000
TOTAL	9.23	10.5166	12.243

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Becker Ridge (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (CGSF)	2.00	1.6000	0.000
TOTAL	11.23	12.1166	12.243
Becker Ridge w/Fire (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire	0.00	0.0000	1.760
TOTAL	9.23	10.5166	14.003
Birch Hill (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire	0.00	0.0000	0.000
TOTAL	9.23	10.5166	12.243
Birch Hill w/Fire (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (SVFD)	1.50	0.9000	1.180
TOTAL	10.73	11.4166	13.423

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Borda (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.6450	0.657
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.23	12.1616	13.900
Brookside (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.23	11.5166	13.243
Chena Goldstream Fire (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire	2.00	1.6000	1.760
TOTAL	11.23	12.1166	14.003
Chena Hot Springs II (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire	0.00	0.0000	0.000
TOTAL	9.23	10.5166	12.243

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Chena Marina (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (CGSF)	2.00	1.6000	1.760
TOTAL	11.23	12.1166	14.003
Chena Spur (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (CGSF)	2.00	1.6000	1.760
TOTAL	11.23	12.1166	14.003
Cleary Summit (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire	0.00	0.0000	0.000
TOTAL	9.23	10.5166	12.243
College (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	1.00	1.0000	1.164
Fire (UFD)	1.50	1.5000	1.850
TOTAL	11.73	13.0166	15.257

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
College Hills (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (UFD)	1.50	1.5000	1.850
TOTAL	10.73	12.0166	14.093
Cooper Estates (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	1.00	1.0000	1.369
Fire	1.00	1.0000	0.000
TOTAL	11.23	12.5166	13.612
Cordes (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (CGSF)	2.00	1.6000	1.760
TOTAL	11.23	12.1166	14.003
Cripple Creek (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (EVF)	1.00	1.0000	1.090
TOTAL	10.23	11.5166	13.333

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Deep Forest (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.23	11.5166	13.243
Diane (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.50	0.3000	0.316
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.73	11.8166	13.559
Eldorado Acres (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire	0.00	0.0000	0.000
TOTAL	9.23	10.5166	12.243
Ester Lump (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.50	1.0000	0.952
Fire (EVF)	1.00	1.0000	1.090
TOTAL	10.73	12.5166	14.285

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Ester Volunteer Fire (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire	1.00	1.0000	1.090
TOTAL	10.23	11.5166	13.333
Fairfields (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.23	11.5166	13.243
Fairhill (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire	0.00	0.0000	0.000
TOTAL	9.23	10.5166	12.243
Fairhill w/Fire (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (SVFD)	1.50	0.9000	1.180
TOTAL	10.73	11.4166	13.423

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Garden (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.23	11.5166	13.243
Goldstream Alaska (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (CGSF)	2.00	1.6000	1.760
TOTAL	11.23	12.1166	14.003
Gorden (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	1.00	1.0000	1.129
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	11.23	12.5166	14.372
Granola Estates (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	1.00	1.0000	1.083
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	11.23	12.5166	14.326

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Grieme Road (SA)			
Administration	0.00	3.4070	2.836
Education	0.00	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.00	0.2673	0.322
Solid Waste	0.00	0.5115	0.691
Roads	0.00	2.9700	2.970
Fire	0.00	0.0000	0.000
TOTAL	0.00	13.4866	15.213
Hayes Creek (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire	0.00	0.0000	0.000
TOTAL	9.23	10.5166	12.243
Haystack (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	2.00	2.0000	1.565
Fire	0.00	0.0000	0.000
TOTAL	11.23	12.5166	13.808
Herning Hills (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire	0.00	0.0000	0.000
TOTAL	9.23	10.5166	12.243

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Hopeless Road (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.23	11.5166	13.243
Horseshoe Downs (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire	0.00	0.0000	0.000
TOTAL	9.23	10.5166	12.243
Jennifer Drive (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	3.00	0.5000	0.535
Fire (CGSF)	2.00	1.6000	1.760
TOTAL	14.23	12.6166	14.538
Jones Road (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.2160	0.220
Fire (CGSF)	2.00	1.6000	1.760
TOTAL	11.23	12.3326	14.223

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Joy Drive (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	1.0000	1.218
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.23	12.5166	14.461
Kaufman (SA)			
Administration	1.75	3.4070	0.00
Education	6.70	6.2850	0.00
Economic Development	0.00	0.0458	0.00
Emergency Services	0.22	0.2673	0.00
Solid Waste	0.56	0.5115	0.00
Roads	0.00	0.3320	0.00
Fire	0.00	0.0000	0.00
TOTAL	9.23	10.8486	0.00
Keeney Road (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.50	0.5000	0.503
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.73	12.0166	13.746
Kendall (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.4100	0.468
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.23	11.9266	13.711

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Keystone (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	2.00	2.0000	1.803
Fire	0.00	0.0000	0.000
TOTAL	11.23	12.5166	14.046
Kris Kringle (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.7000	0.777
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.23	12.2166	14.020
Lakloey Hill (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	1.00	1.0000	1.080
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	11.23	12.5166	14.323
Lee Lane (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	1.0440	1.197
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.23	12.5606	14.440

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
McCloud (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	6.00	5.0000	5.213
Fire	0.00	0.0000	0.000
TOTAL	15.23	15.5166	17.456
McGrath Estates (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.73	0.7300	0.677
Fire (SVFD)	1.50	0.9000	1.180
TOTAL	11.46	12.1466	14.100
McKinley View (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	1.50	1.5000	1.664
Fire (SVFD)	1.50	0.9000	1.180
TOTAL	12.23	12.9166	15.087
Mellow Woods (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.23	11.5166	13.243

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Miller Hill Extension (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	2.60	2.6000	1.232
Fire (CGSF)	2.00	1.6000	1.760
TOTAL	13.83	14.7166	15.235
Moose Creek (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.20	0.2000	0.210
Fire	0.80	0.8000	0.800
TOTAL	10.23	11.5166	13.253
Moose Meadows (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.23	11.5166	13.243
Mountain View (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.10	0.1500	0.158
Fire (SVFD)	1.50	0.9000	1.180
TOTAL	10.83	11.5666	13.581

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Murphy (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire	0.00	0.0000	0.000
TOTAL	9.23	10.5166	12.243
Musk Ox (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	1.00	1.0000	1.063
Fire (UFD)	1.50	1.5000	1.850
TOTAL	11.73	13.0166	15.156
Newby Park (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.23	11.5166	13.243
North Ridge (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (CGSF)	2.00	1.6000	1.760
TOTAL	11.23	12.1166	14.003

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
North Star Fire (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire	1.00	1.0000	1.000
TOTAL	10.23	11.5166	13.243
Old Wood Road (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.990
Fire (EVF)	0.00	0.0000	1.090
TOTAL	9.23	10.5166	14.323
Olnes West (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire	0.00	0.0000	0.000
TOTAL	9.23	10.5166	12.243
Our (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (CGSF)	2.00	1.6000	1.760
TOTAL	11.23	12.1166	14.003

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Parkridge (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (EVF)	1.00	1.0000	1.090
TOTAL	10.23	11.5166	13.333
Peede Country Estates (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.23	11.5166	13.243
Pine Stream (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.23	11.5166	13.243
Pleasure Land (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.23	11.5166	13.243

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Polar Heights (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.50	0.5000	0.459
Fire (SVFD)	1.50	0.9000	1.180
TOTAL	11.23	11.9166	13.882
Prospect Park (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (SVFD)	1.50	0.9000	1.180
TOTAL	10.73	11.4166	13.423
Reed Acres (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	1.00	1.0000	0.976
Fire (SVFD)	1.50	1.5000	1.850
TOTAL	11.73	13.0166	15.069
Ridgecrest (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (CGSF)	2.00	1.6000	1.760
TOTAL	11.23	12.1166	14.003

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Salchaket Heights (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	4.6200	3.051
Fire	0.00	0.0000	0.000
TOTAL	9.23	15.1366	15.294
Scenic Heights (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (UFD)	1.50	1.5000	1.850
TOTAL	10.73	12.0166	14.093
Seavy (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.23	11.5166	13.243
Serendipity Hill (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (EVF)	1.00	1.0000	1.090
TOTAL	10.23	11.5166	13.333

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Sexburg (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.50	0.5000	0.509
Fire (CGSF)	2.00	1.6000	1.760
TOTAL	11.73	12.6166	14.512
Six Mile Village (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	1.0000	1.114
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.23	12.5166	14.357
Smallwood Trail (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.5400	0.557
Fire	0.00	0.0000	0.000
TOTAL	9.23	11.0566	12.800
Smith Ranch (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (UFD)	1.50	1.5000	1.850
TOTAL	10.73	12.0166	14.093

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Spinach Creek (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (CGSF)	2.00	1.6000	1.760
TOTAL	11.23	12.1166	14.003
Spring Glade (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (UFD)	1.50	1.5000	1.850
TOTAL	10.73	12.0166	14.093
Spring Glade (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (SVFD)	1.50	0.9000	1.180
TOTAL	10.73	11.4166	13.423
Spruce Acres (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	1.00	1.0000	1.109
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	11.23	12.5166	14.352

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Steamboat Landing (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (NSFD)	1.00	1.0000	1.000
TOTAL	10.23	11.5166	13.243
Steese Volunteer Fire (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire	1.50	0.9000	1.180
TOTAL	10.73	11.4166	13.423
Straight Creek (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire	0.00	0.0000	0.000
TOTAL	9.23	10.5166	12.243
Summerwood (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	1.00	1.0000	0.980
Fire	0.00	0.0000	0.000
TOTAL	10.23	11.5166	13.223

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Summerwood w/Fire (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	1.00	1.0000	0.980
Fire (SVFD)	1.50	0.9000	1.180
TOTAL	11.73	12.4166	14.403
Summit Drive (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	1.00	1.0000	0.962
Fire (SVFD)	1.50	0.9000	1.180
TOTAL	11.73	12.4166	14.385
Sunny Hills Terrace (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (SVFD)	1.50	0.9000	1.180
TOTAL	10.73	11.4166	13.423
Sunrise (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	2.00	2.0000	1.934
Fire (UFD)	1.50	1.5000	1.850
TOTAL	12.73	14.0166	16.027

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Tan Tera (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	4.00	1.0000	1.000
Fire (SVFD)	1.50	0.9000	1.180
TOTAL	14.73	12.4166	14.423
Timberland (SA)			
Administration	0.00	3.4070	2.836
Education	0.00	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.00	0.2673	0.322
Solid Waste	0.00	0.5115	0.691
Roads	0.00	0.6000	0.628
Fire (NSFD)	0.00	1.0000	1.000
TOTAL	0.00	12.1166	13.871
Tungsten (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	2.50	2.0000	1.919
Fire	0.00	0.0000	0.000
TOTAL	11.73	12.5166	14.162
Twenty-Three Mile Slough (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire	0.00	0.0000	0.000
TOTAL	9.23	10.5166	12.243

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Ullrhaven (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (CGSF)	2.00	1.6000	1.760
TOTAL	11.23	12.1166	14.003
University Fire (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire	1.50	1.5000	1.850
TOTAL	10.73	12.0166	14.093
University Heights (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	1.50	1.5000	1.531
Fire (UFD)	1.50	1.5000	1.850
TOTAL	12.23	13.5166	15.624
University West St. Lights (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	1.00	1.0000	0.453
Fire (UFD)	1.50	1.5000	1.850
Street Lights	0.40	0.4000	1.164
TOTAL	12.13	13.4166	15.710

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Vienna Wood (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (SVFD)	1.50	0.9000	1.180
TOTAL	10.73	11.4166	13.423
Viewpointe (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	1.50	1.0000	1.000
Fire (UFD)	1.50	1.5000	1.850
TOTAL	12.23	13.0166	15.093
Violet Drive (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	1.00	1.0000	1.021
Fire (SVFD)	1.50	0.9000	1.180
TOTAL	11.73	12.4166	14.444
Vista Gold (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	2.5190	2.417
Fire	0.00	0.0000	0.000
TOTAL	9.23	13.0356	14.660

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
FAIRBANKS NORTH STAR BOROUGH - cont'd.			
Vista Gold w/Fire (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	2.5190	2.417
Fire (CGSF)	2.00	1.6000	1.760
TOTAL	11.23	14.6356	16.420
Vue Crest (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	0.00	0.0000	0.000
Fire (SVFD)	1.50	0.9000	1.180
TOTAL	10.73	11.4166	13.423
Wildview Acres (SA)			
Administration	1.75	3.4070	2.836
Education	6.70	6.2850	8.342
Economic Development	0.00	0.0458	0.052
Emergency Services	0.22	0.2673	0.322
Solid Waste	0.56	0.5115	0.691
Roads	2.00	2.0000	2.073
Fire (SVFD)	0.00	0.9000	1.180
TOTAL	11.23	13.4166	15.496
HAINES BOROUGH (Third Class)	3.00	5.00	5.50
Haines (First Class)			
Administration	9.50	9.50	9.50
Education	3.00	5.00	5.50
Fire	0.00	0.00	0.00
TOTAL	12.50	14.50	15.00

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
HAINES BOROUGH - cont'd.			
Fire District I (SA)			
Administration	0.00	0.00	0.00
Education	3.00	5.00	5.50
Fire	2.30	2.00	2.00
TOTAL	5.30	7.00	7.50
Fire District II (SA)			
Administration	0.00	0.00	0.00
Education	3.00	5.00	5.50
Fire	2.00	2.00	1.90
TOTAL	5.00	7.00	7.40
Fire District III (SA)			
Administration	0.00	0.00	0.00
Education	3.00	5.00	5.50
Fire	2.60	3.40	3.30
TOTAL	5.60	8.40	8.80
JUNEAU, CITY AND BOROUGH OF (Unified Home Rule)			
Auke Bay (SA)			
Administration	2.35	2.18	6.38
Education	5.74	6.80	4.73
Other	1.73	2.21	0.00
Fire	0.00	0.00	0.32
TOTAL	9.82	11.19	11.43
Douglas (SA)			
Administration	2.35	2.18	6.38
Education	5.74	6.80	4.73
Other	1.28	2.10	0.00
Fire	0.00	0.00	1.10
TOTAL	9.37	11.08	12.21

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
CITY AND BOROUGH OF JUNEAU - cont'd.			
Glacier Valley (SA)			
Administration	2.35	2.18	6.38
Education	5.74	6.80	4.73
Other	1.62	1.67	0.00
Fire	0.00	0.00	0.64
TOTAL	9.71	10.65	11.75
Juneau (SA)			
Administration/Roads	2.35	2.18	6.38
Education	5.74	6.80	4.73
Other	1.03	0.90	0.00
Fire	0.00	0.00	0.47
TOTAL	9.12	9.88	11.58
Lynn Canal (SA)			
Administration	2.35	2.18	6.38
Education	5.74	6.80	4.73
Other	1.73	1.87	0.00
Fire	0.00	0.00	0.43
TOTAL	9.82	10.85	11.54
North Douglas (SA)			
Administration	2.35	2.18	6.38
Education	5.74	6.80	4.73
Other	1.87	1.86	0.00
Fire	0.00	0.00	1.06
TOTAL	9.96	10.84	12.17
Rural Off Roads			
Administration	2.35	2.18	0.00
Education	5.74	6.80	4.73
Other	0.87	0.87	0.00
Fire	0.00	0.00	0.00
TOTAL	8.96	9.85	4.73

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
CITY AND BOROUGH OF JUNEAU - cont'd.			
Rural Roaded (SA)			
Administration/Roads	0.00	0.00	6.38
Education	0.00	0.00	4.73
Other	0.00	0.00	0.00
Fire	0.00	0.00	0.00
TOTAL	0.00	0.00	11.11
Salmon Creek (SA)			
Administration	2.35	2.18	6.38
Education	5.74	6.80	4.73
Other	1.75	1.69	0.00
Fire	0.00	0.00	0.92
TOTAL	9.84	10.67	12.03
KENAI PENINSULA BOROUGH	4.00	5.75	5.75
Homer (First Class)			
Administration	5.00	5.00	5.00
Education	4.00	5.75	5.75
Hospital	3.32	2.31	1.90
TOTAL	12.32	13.06	12.65
Kachemak (Second Class)			
Administration	2.00	2.00	2.00
Education	4.00	5.75	5.75
Hospital	3.32	2.31	1.90
TOTAL	9.32	10.06	9.65
Kenai (Home Rule)			
Administration	2.70	2.70	2.70
Education	4.00	5.75	5.75
Hospital	0.92	0.70	0.70
TOTAL	7.62	9.15	9.15

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
KENAI PENINSULA BOROUGH - cont'd.			
Seldovia (First Class)			
Administration	7.00	7.00	7.00
Education	4.00	5.75	5.75
Hospital	0.00	0.00	0.00
TOTAL	11.00	12.75	12.75
Seward (Home Rule)			
Administration	3.00	3.00	3.00
Education	4.00	5.75	5.75
Hospital	0.00	0.00	0.00
TOTAL	7.00	8.75	8.75
Seward Special			
Administration	3.00	2.00	3.00
Education	4.00	5.75	5.75
Hospital	0.00	0.00	0.00
TOTAL	7.00	7.75	8.75
Soldotna (First Class)			
Administration	3.50	3.50	3.50
Education	4.00	5.75	5.75
Hospital	0.68	0.70	0.70
EMS	0.92	0.63	0.63
TOTAL	9.10	10.58	10.58
Anchor Pt. Fire & Emergency (SA)			
Education	4.00	5.75	5.75
Hospital	3.32	2.31	1.90
EMS	0.00	0.00	0.00
Recreation	0.00	0.00	0.00
Fire	2.00	2.00	1.64
TOTAL	9.32	10.06	9.29
Bear Creek Fire (SA)			
Education	4.00	5.75	5.75
Hospital	0.00	0.00	0.00
EMS	0.00	0.00	0.00
Recreation	0.00	0.00	0.00
Fire	2.77	2.75	1.80
TOTAL	6.77	8.50	7.55

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
KENAI PENINSULA BOROUGH - cont'd.			
Central Peninsula Roads (SA)			
Education	4.00	5.75	5.75
Hospital	0.92	0.70	0.70
EMS	0.68	0.63	0.63
Recreation	0.00	0.00	0.00
Fire	0.00	0.00	0.00
TOTAL	5.60	7.08	7.08
Central Peninsula Roads (South)(SA)			
Education	4.00	5.75	5.75
Hospital	3.32	2.31	1.90
EMS	0.68	0.63	0.63
Recreation	0.00	0.00	0.00
Fire	0.00	0.00	0.00
TOTAL	8.00	8.69	8.28
East Peninsula Roads (SA)			
Education	4.00	5.75	5.75
Hospital	0.00	0.00	0.00
EMS	0.00	0.00	0.00
Recreation	0.00	0.00	0.00
Fire	0.00	0.00	0.00
TOTAL	4.00	5.75	5.75
Kalifonsky Fire (SA)			
Education	4.00	5.75	5.75
Hospital	0.92	0.70	0.70
EMS	0.68	0.63	0.63
Recreation	0.00	0.00	0.00
Fire	2.00	1.70	1.70
TOTAL	7.60	8.78	8.78
Nikiski Fire (SA)			
Education	4.00	5.75	5.75
Hospital	0.92	0.70	0.70
EMS	0.00	0.00	0.00
Recreation	0.32	0.38	0.38
Fire	1.56	1.58	1.58
TOTAL	6.80	8.41	8.41

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
KENAI PENINSULA BOROUGH - cont'd.			
North Peninsula Recreation (SA)			
Education	4.00	5.75	5.75
Hospital	0.92	0.70	0.70
EMS	0.68	0.63	0.63
Recreation	0.32	0.38	0.38
Fire	0.00	0.00	0.00
TOTAL	5.92	7.46	7.46
North Peninsula Roads (SA)			
Education	4.00	5.75	5.75
Hospital	0.92	0.70	0.70
EMS	0.00	0.00	0.00
Recreation	0.00	0.00	0.00
Fire	0.00	0.00	0.00
TOTAL	4.92	6.45	6.45
North Peninsula Roads (South) (SA)			
Education	4.00	5.75	5.75
Hospital	3.32	2.31	1.90
EMS	0.00	0.00	0.00
Recreation	0.00	0.00	0.00
Fire	0.00	0.00	0.00
TOTAL	7.32	8.06	7.65
Ridgeway/Sterling Fire (SA)			
Education	4.00	5.75	5.75
Hospital	0.92	0.70	0.70
EMS	0.68	0.63	0.63
Recreation	0.00	0.00	0.00
Fire	1.86	1.35	1.35
TOTAL	7.46	8.43	8.43
South Hospital (SA)			
Education	4.00	5.75	5.75
Hospital	3.32	2.31	1.90
EMS	0.00	0.00	0.00
Recreation	0.00	0.00	0.00
Fire	0.00	0.00	0.00
TOTAL	7.32	8.06	7.65

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
KENAI PENINSULA BOROUGH - cont'd.			
South Peninsula Roads (SA)			
Education	4.00	5.75	5.75
Hospital	3.32	2.31	1.90
EMS	0.00	0.00	0.00
Recreation	0.00	0.00	0.00
Fire	0.00	0.00	0.00
TOTAL	7.32	8.06	7.65
South Peninsula Roads (South) (SA)			
Education	4.00	5.75	5.75
Hospital	0.00	0.00	0.00
EMS	0.00	0.00	0.00
Recreation	0.00	0.00	0.00
Fire	0.00	0.00	0.00
TOTAL	4.00	5.75	5.75
KETCHIKAN GATEWAY BOROUGH (Second Class)	3.58	5.70	5.38
Ketchikan (Home Rule)			
Administration	0.54	10.70	1.10
Education	2.16	4.10	4.28
Police	2.28	0.00	1.94
Fire	1.52	0.00	1.27
Public Works	1.71	0.00	1.06
Library	0.00	0.00	0.00
Other	4.29	0.00	4.55
TOTAL	12.50	14.80	14.20
Saxman (Second Class)			
Administration	0.54	1.60	1.10
Education	2.16	4.10	4.28
Police	0.00	0.00	0.00
Fire	0.00	0.00	0.00
Public Works	0.00	0.00	0.00
Library	0.00	0.00	0.00
Other	0.30	0.00	0.62
TOTAL	3.00	5.70	6.00

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
KETCHIKAN GATEWAY BOROUGH - cont'd.			
Forest Park (SA)			
Administration	0.00	0.00	1.02
Education	0.00	0.00	4.28
Police	0.00	0.00	0.00
Fire	0.00	0.00	0.00
Public Works	0.00	0.00	0.00
Library	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL	0.00	0.00	5.30
Mountain Point (SA)			
Administration	0.54	1.60	1.10
Education	2.16	4.10	4.28
Police	0.00	0.00	0.00
Fire	0.00	0.00	0.00
Public Works	0.00	0.00	0.00
Library	0.00	0.60	0.00
Other	0.88	0.00	1.47
TOTAL	3.58	6.30	6.85
Mud Bight (SA)			
Administration	0.54	1.60	1.10
Education	2.16	4.10	4.28
Police	0.00	0.00	0.00
Fire	0.00	0.00	0.00
Public Works	15.00	7.50	5.00
Library	0.00	0.60	0.00
Other	0.88	0.00	1.47
TOTAL	18.58	13.80	11.85
Shoreline (SA)			
Administration	0.54	1.60	1.10
Education	2.16	4.10	4.28
Police	0.00	0.00	0.00
Fire	0.50	0.50	0.50
Public Works	0.00	0.00	0.00
Library	0.00	0.60	0.00
Other	0.88	0.00	1.47
TOTAL	4.08	6.80	7.35

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
KETCHIKAN GATEWAY BOROUGH - cont'd.			
South End Fire District (SA)			
Administration	0.54	1.60	1.10
Education	2.16	4.10	4.28
Police	0.00	0.00	0.00
Fire	1.00	1.00	1.00
Public Works	0.00	0.00	0.00
Library	0.00	0.60	0.00
Other	0.88	0.00	1.47
TOTAL	4.58	7.30	7.85
Waterfall Subdivision (SA)			
Administration	0.00	0.00	1.05
Education	0.00	0.00	4.28
Police	0.00	0.00	0.00
Fire	0.00	0.00	0.00
Public Works	0.00	0.00	6.00
Library	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL	0.00	0.00	11.33
KODIAK ISLAND BOROUGH (Second Class)	3.75	4.51	4.50
Kodiak (Home Rule)	2.00	2.00	2.00
Education	3.75	4.51	4.50
Fire	0.00	0.00	0.00
Roads	0.00	0.00	0.00
TOTAL	5.75	6.51	6.50
Bayview Road Service District (SA)			
Education	0.00	4.51	4.50
Fire	0.00	0.00	1.50
Roads	0.00	1.00	1.00
TOTAL	0.00	5.51	7.00
Bells Flats/Russian Creek Fire & Road (SA)			
Education	3.75	4.51	4.50
Fire	0.50	0.25	0.25
Roads	0.50	0.50	1.50
TOTAL	4.75	5.26	6.25

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
KODIAK ISLAND BOROUGH - cont'd.			
Miller Pt./Spruce Cape Fire & Road (SA)			
Education	3.75	4.51	4.50
Fire	1.50	1.50	1.50
Roads	0.25	0.25	0.25
TOTAL	5.50	6.26	6.25
Monashka Bay Fire (SA)			
Education	3.75	4.51	4.50
Fire	1.50	1.50	1.50
Roads	0.00	0.00	0.00
TOTAL	5.25	6.01	6.00
Monashka Bay Fire & Road (SA)			
Education	3.75	4.51	4.50
Fire	1.50	1.50	1.50
Roads	2.00	2.00	2.00
TOTAL	7.25	8.01	8.00
MATANUSKA-SUSITNA BOROUGH (Second Class)			
Houston (Second Class)	0.00	0.00	0.00
Education	5.30	5.30	6.87
Fire	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL	5.30	5.30	6.87
Palmer (Home Rule)	4.00	4.00	4.00
Education	5.30	5.30	6.87
Fire	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL	9.30	9.30	10.87

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
MATANUSKA-SUSITNA BOROUGH - cont'd.			
Wasilla (First Class)	0.739	0.75	2.00
Education	5.300	5.30	6.87
Fire	0.700	0.70	0.70
Other	0.000	0.00	0.00
TOTAL	6.739	6.75	9.57
Big Lake Fire (SA)	0.50	0.50	0.75
Education	5.30	5.30	6.87
Fire	1.00	1.00	1.30
Other	0.00	0.00	0.00
TOTAL	6.80	6.80	8.92
Butte Fire (SA)	0.50	0.50	0.75
Education	5.30	5.30	6.87
Fire	0.80	0.80	0.80
Other	0.00	0.00	0.00
TOTAL	6.60	6.60	8.42
Fishhook Fire (SA)	0.50	0.50	0.75
Education	5.30	5.30	6.87
Fire	1.20	1.20	1.20
Other	0.00	0.00	0.00
TOTAL	7.00	7.00	8.82
Garden Terrace (SA)	0.50	0.50	0.75
Education	5.30	5.30	6.87
Fire	0.70	0.70	0.70
Other	2.50	2.50	2.50
TOTAL	9.00	9.00	10.82
Greater Palmer Fire (SA)	0.50	0.50	0.75
Education	5.30	5.30	6.87
Fire	0.70	0.70	0.70
Other	0.00	0.00	0.00
TOTAL	6.50	6.50	8.32

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
MATANUSKA-SUSITNA BOROUGH - cont'd.			
Lakes Fire (SA)	0.50	0.50	0.75
Education	5.30	5.30	6.87
Fire	1.30	1.30	1.30
Other	0.00	0.00	0.00
TOTAL	7.10	7.10	8.92
Meadow Lakes Fire (SA)	0.50	0.50	0.75
Education	5.30	5.30	6.87
Fire	0.80	0.80	0.80
Other	0.00	0.00	0.00
TOTAL	6.60	6.60	8.42
Outside Service Area	0.50	0.50	0.75
Education	5.30	5.30	6.87
Fire	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL	5.80	5.80	7.62
Sutton Fire (SA)	0.50	0.50	0.75
Education	5.30	5.30	6.87
Fire	2.00	2.00	2.00
Other	0.00	0.00	0.00
TOTAL	7.80	7.80	9.62
Talkeetna Fire (SA)	0.50	0.50	0.75
Education	5.30	5.30	6.87
Fire	1.00	1.00	1.00
Other	0.00	0.00	0.00
TOTAL	6.80	6.80	8.62
Talkeetna Fire (Water & Flood) (SA)	0.50	0.50	0.75
Education	5.30	5.30	6.87
Fire	1.00	1.00	1.00
Other	0.00	0.00	0.00
TOTAL	6.80	6.80	8.62

TABLE VIII - cont'd.

BOROUGH AND SERVICES AREA (CLASS)	PROPERTY TAX 1986	1987	1988
MATANUSKA-SUSITNA BOROUGH - cont'd.			
Trapper Creek Fire (SA) (non-functional)	0.50	0.50	0.75
Education	5.30	5.30	6.87
Fire	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL	5.80	5.80	7.62
Wasilla Fire (SA)	0.50	0.50	0.75
Education	5.30	5.30	6.87
Fire	0.70	0.70	0.70
Other	0.00	0.00	0.00
TOTAL	6.50	6.50	8.32
Willow Fire (SA)	0.50	0.50	0.75
Education	5.30	5.30	6.87
Fire	1.00	1.00	1.00
Other	0.00	0.00	0.00
TOTAL	6.80	6.80	8.62
NORTH SLOPE BOROUGH ** (Home Rule)			
Administration	0.00	0.00	1.585
Education	0.00	2.82	4.020
Other	18.37	15.55	12.765
TOTAL	18.37	18.37	18.370
SITKA, CITY AND BOROUGH (Unified Home Rule)			
Unified District			
Administration	2.00	2.425	2.425
Schools	2.00	2.425	2.425
TOTAL	4.00	4.850	4.850

** See "Explanation of Millage Rates" on following page.

BOROUGH (Class)	PROPERTY TAX 1986	1987	1988	
NORTH SLOPE BOROUGH	18.37	18.37	18.370	* Actual Overall Rate
(Home Rule)	12.62	0.00	5.518	Effective Operating Rate

EXPLANATION OF MILLAGE RATES:

AS 29.45.090(a) restricts the millage rate for the municipal operating budget to a maximum of 30 mills. (There is no limit on taxes to pay bonds.)

The 30 mill limit on operating revenues is levied against an assessed value not to exceed that produced by the following formula:

Average Per Capita Full Value X 225% X municipal population, or, for FY 89:

83,430 X 2.25 X 10,904 = $2,046,871,620 [1] (Assessed Value Limit for operating budget)

$2,046,871,620 X 30 mills = $61,406,149 (FY 89 statutory limit for operating budget)

FY 89 Projected operating budget: $5,776,769 **

$$\frac{\$\ 5{,}776{,}769}{\$2{,}046{,}871{,}620} = 5.518 \text{ mills (effective operating rate)}$$

* DEVELOPMENT OF ACTUAL OVERALL RATE (Taken from Resolution Serial No. 9-88, corrected):

FY 89 Projected budget for debt service (payment of bonds): $220,034,650

Actual assessed value: $12,290,997,270

$$\frac{\$\ 220{,}034{,}650}{\$12{,}290{,}997{,}270} = 17.90 \text{ mills (levy to satisfy debt service)}$$

$$\frac{\$\ 5{,}776{,}769}{\$12{,}290{,}997{,}270} = 0.47 \text{ mills (levy to satisfy operating budget)}$$

17.90 + 0.47 = 18.37 mills (actual overall rate)

1/Note: For FY 90, this calculation will be:

$73,354 X 2.25 X 11,375 = $1,877,403,937

** $5,776,769 is the portion of the operating budget funded by property tax revenues.

TABLE VIII - cont'd.

CITIES AND SERVICE AREA (CLASS)	PROPERTY TAX 1986	1987	1988
CORDOVA (Home Rule)			
Administration	2.6505	2.7240	5.07
Schools	0.3012	0.2397	1.01
Swimming Pool	0.0483	0.0363	1.82
TOTAL	3.0000	3.0000	7.90
CRAIG (First Class)			
Administration	6.00	6.00	6.00
TOTAL	6.00	6.00	6.00
DILLINGHAM (First Class)			
Administration	3.00	3.00	3.00
TOTAL	3.00	3.00	3.00
EAGLE (Second Class)			
Administration	1.00	1.00	1.00
TOTAL	1.00	1.00	1.00
NENANA (First Class)			
Administration	9.00	9.00	9.12
TOTAL	9.00	9.00	9.12
NOME (First Class)			
Administration	7.50	7.50	7.50
TOTAL	7.50	7.50	7.50
PELICAN (First Class)			
Administration	2.13	2.86	2.43
Schools	0.20	0.26	0.92
Public Health	0.87	1.10	0.28
Public Works	0.64	0.53	0.68
Fire	0.68	0.14	0.19
Public Safety	0.11	0.14	0.21
Harbor	0.37	0.47	0.79
TOTAL	5.00	5.50	5.50

TABLE VIII - cont'd.

CITIES AND SERVICE AREA (CLASS)	PROPERTY TAX 1986	1987	1988
PETERSBURG (Home Rule)			
Service Area I			
Administration	7.00	10.00	10.00
TOTAL	7.00	10.00	10.00
Service Area II			
Administration	5.60	8.00	8.00
TOTAL	5.60	8.00	8.00
Service Area III			
Administration	5.60	8.00	5.00
TOTAL	5.60	8.00	5.00
SKAGWAY (First Class)			
Service Area I			
Administration	2.01	5.35	6.00
Schools	0.27	2.50	0.00
Fire	0.15	0.00	0.00
Police	1.16	0.00	0.00
Parks & Recreation	0.11	0.00	0.00
Public Works	0.69	0.00	0.00
Museum	0.14	0.00	0.00
Library	0.20	0.00	0.00
Clinic	0.20	0.00	0.00
Cemetery	0.00	0.00	0.00
Grants	0.07	0.00	0.00
TOTAL	5.00	7.85	6.00

TABLE VIII - cont'd.

CITIES AND SERVICE AREA (CLASS)	PROPERTY TAX 1986	1987	1988
SKAGWAY - cont'd.			
Service Area II			
Administration	1.600	4.25	4.77
Schools	0.210	2.50	0.00
Fire	0.115	0.00	0.00
Police	0.920	0.00	0.00
Parks & Recreation	0.090	0.00	0.00
Public Works	0.550	0.00	0.00
Museum	0.110	0.00	0.00
Library	0.160	0.00	0.00
Clinic	0.160	0.00	0.00
Cemetery	0.000	0.00	0.00
Grants	0.060	0.00	0.00
TOTAL	3.975	6.75	4.77
Service Area III			
Administration	1.01	2.67	3.00
Schools	0.13	2.50	0.00
Fire	0.08	0.00	0.00
Police	0.58	0.00	0.00
Parks & Recreation	0.06	0.00	0.00
Public Works	0.33	0.00	0.00
Museum	0.07	0.00	0.00
Library	0.10	0.00	0.00
Clinic	0.10	0.00	0.00
Cemetery	0.00	0.00	0.00
Grants	0.04	0.00	0.00
TOTAL	2.50	5.17	3.00
Service Area IV			
Administration	0.37	1.02	1.14
Schools	0.05	2.50	0.00
Fire	0.03	0.00	0.00
Police	0.22	0.00	0.00
Parks & Recreation	0.02	0.00	0.00
Public Works	0.14	0.00	0.00
Museum	0.03	0.00	0.00
Library	0.04	0.00	0.00
Clinic	0.04	0.00	0.00
Cemetery	0.00	0.00	0.00
TOTAL	0.94	3.52	1.14

TABLE VIII - cont'd.

CITIES AND SERVICE AREA (CLASS)	PROPERTY TAX 1986	1987	1988
UNALASKA (First Class)			
Administration	12.214	10.55	12.78
Schools	0.000	2.23	0.00
TOTAL	12.214	12.78	12.78
VALDEZ (Home Rule) **			
Service Area I			
Administration	9.4038	9.5379	9.4182
Schools	4.1689	4.1688	4.7385
TOTAL	13.5727	13.7067	14.1567
Service Area II			
Administration	9.4038	9.5379	9.4182
Schools	4.1689	4.1688	4.7385
TOTAL	13.5727	13.7067	14.1567
Service Area III			
Administration	13.2761	13.7335	13.8508
Schools	4.1689	4.1688	4.7385
TOTAL	17.4450	17.9023	18.5893
WHITTIER (Second Class)			
Administration	5.00	5.00	5.00
TOTAL	5.00	5.00	5.00

** See "Explanation of Millage Rates" on following page.

On November 15, 1988, the Valdez Superior Court held the procedure of levying a higher mill rate in Service Area III contrary to state law. The City has appealed that decision to the Supreme Court.

CITY (Class)	PROPERTY TAX 1986	1987	1988	
VALDEZ	12.4787	12.7011	18.2220	* Actual Overall Rate
(Home Rule)	14.6597	11.6618	21.9069	Effective Operating Rate

EXPLANATION OF MILLAGE RATES:

AS 29.45.090(a) restricts the millage rate for the municipal operating budget to a maximum of 30 mills. (There is no limit on taxes to pay bonds.)

The 30 mill limit on operating revenues is levied against an assessed value not to exceed that produced by the following formula:

Average Per Capita Full Value X 225% X municipal population, or, for CY 88:

[1]

$83,430 X 2.25 X 3,686 = $691,926,705 (Assessed Value Limit for operating budget)

$691,926,705 X 30 mills = $20,757,801 (CY 88 statutory limit for operating budget)

[2]

CY 88 projected operating budget: $15,157,956 (property tax portion)

$$\frac{\$\ 15,157,956}{\$691,926,705} = 21.9069 \text{ (effective operating rate)}$$

* DEVELOPMENT OF ACTUAL OVERALL RATE:

CY 88 projected budget for debt service (payment of bonds): $10,390,764

Actual assessed value: $1,402,080,270

$$\frac{\$\ 10,390,764}{\$1,402,080,270} = 7.4110 \text{ mills (levy to satisfy debt service)}$$

$$\frac{\$\ 15,157,956}{\$1,402,080,070} = 10.8110 \text{ mills (levy to satisfy operating budget)}$$

7.4110 + 10.8110 = 18.2220 mills (actual overall rate for operating and debt service only)

This millage rate calculation represents the level the rate would be if disparate rates were not levied. Under the disparate levy, the actual rates are 14.1567 in Service Areas I and II, and 18.5893 in Service Area III.

1/Note: For CY 89, this calculation will be:

$73,354 X 2.25 X 3,686 = $608,361,399

2/Note: Approximately $5.8 million was collected in 1987 and again in 1988, to be held by the City pending the outcome of the Supreme Court case noted on page 104. For 1988, $5.8 million equals 4.14 mills, effectively.

TABLE VIII - cont'd.

CITIES AND SERVICE AREA (CLASS)	PROPERTY TAX 1986	1987	1988
WRANGELL (Home Rule)			
Service Area I			
Administration	0.82	0.80	0.41
Schools	0.43	0.45	0.59
TOTAL	1.25	1.25	1.00
Service Area II			
Administration	3.30	3.22	1.80
Schools	1.70	1.78	2.60
TOTAL	5.00	5.00	4.40
Service Area III			
Administration	6.195	6.035	3.38
Schools	3.180	3.340	4.87
TOTAL	9.375	9.375	8.25
Service Area IV			
Administration	8.25	8.04	4.51
Schools	4.25	4.46	6.49
TOTAL	12.50	12.50	11.00
YAKUTAT (First Class)			
Administration	12.30	12.30	12.30
TOTAL	12.30	12.30	12.30

TABLE IX-A

MUNICIPAL SALES TAX RATES 1988

BOROUGHS AND SERVICES AREA (CLASS)	SALES TAX 1986	1987	1988
ALEUTIANS EAST (Second Class)	N/A	0.00	0.00
King Cove (First Class)	2.00	2.00	2.00
Sand Point (First Class)	2.00	2.00	2.00
MUNICIPALITY OF ANCHORAGE (Unified Home Rule)	0.00	0.00	0.00
BRISTOL BAY BOROUGH (Second Class)	0.00	0.00	0.00
FAIRBANKS NORTH STAR BOROUGH (Second Class)	0.00	0.00	0.00
North Pole (Home Rule)	3.00	3.00	3.00
HAINES BOROUGH (Third Class)	1.00	1.00	1.00
Haines (First Class)	5.00	5.00	5.00
CITY AND BOROUGH OF JUNEAU (Unified Home Rule)	4.00	4.00	4.00
KENAI PENINSULA BOROUGH (Second Class)	2.00	2.00	2.00
Homer (First Class)	4.00	4.00	5.00
Kachemak (Second Class)	2.00	2.00	2.00
Kenai (Home Rule)	5.00	5.00	5.00
Seldovia (Second Class)	4.00	4.00	4.00
Seward (Home Rule)	3.00	5.00	5.00
Seward Special (SA)	3.00	3.00	5.00
Soldotna (First Class)	5.00	5.00	5.00

TABLE IX-A — cont'd.

BOROUGHS AND SERVICES AREA (CLASS)	SALES TAX 1986	1987	1988
KETCHIKAN GATEWAY BOROUGH (Second Class)	1.50	1.50	1.50
Ketchikan (Home Rule)	4.00	5.00	5.00
Saxman (Second Class)	1.50	1.50	1.50
KODIAK ISLAND BOROUGH (Second Class)	0.00	0.00	0.00
Kodiak (Home Rule)	5.00	5.00	5.00
Larsen Bay (Second Class)	3.00	3.00	3.00
Old Harbor (Second Class)	3.00	3.00	3.00
Ouzinkie (Second Class)	3.00	3.00	3.00
MATANUSKA-SUSITNA BOROUGH (Second Class)	0.00	0.00	0.00
Palmer (Home Rule)	5.00	2.00	2.00
NORTH SLOPE BOROUGH (Home Rule)	0.00	0.00	0.00
Barrow (First Class)	3.00	3.00	3.00
Nuiqsut (Second Class)	3.00	3.00	3.00
Point Hope (Second Class)	3.00	3.00	3.00
Wainwright (Second Class)	3.00	3.00	3.00
NORTHWEST ARCTIC BOROUGH (Home Rule)	0.00	0.00	0.00
Buckland (Second Class)	2.00	2.00	2.00
Deering (Second Class)	3.00	3.00	3.00
Kiana (Second Class)	2.00	2.00	2.00
Kivalina (Second Class)	2.00	2.00	2.00
Kotzebue (Second Class)	3.00	3.00	3.00
Selawik (Second Class)	3.00	3.00	3.00
CITY AND BOROUGH OF SITKA (Unified Home Rule)	4.00	4.00	4.00

TABLE IX-A — cont'd.

CITIES (CLASS)	SALES TAX 1986	1987	1988
ANDERSON (Second Class)	DNR *	6.00	6.00
BETHEL (Second Class)	5.00	5.00	5.00
CORDOVA (Home Rule)	4.00	4.00	4.00
CRAIG (First Class)	3.00	3.00	3.00
DELTA JUNCTION (Second Class)	0.00	0.00	0.00
DILLINGHAM (First Class)	3.00	3.00	3.00
EAGLE (Second Class)	0.00	0.00	0.00
GALENA (First Class)	0.00	3.00	3.00
HOONAH (First Class)	3.00	3.00	4.00
HOOPER BAY (Second Class)	2.00	2.00	2.00
HYDABURG (First Class)	0.00	0.00	4.00
KAKE (First Class)	3.00	3.00	3.00
KLAWOCK (First Class)	0.00	3.00	3.00
NENANA (First Class)	3.00	3.00	3.00
NOME (First Class)	3.00	4.00	4.00
PELICAN (First Class)	3.00	3.00	3.00
PETERSBURG (Home Rule)	5.00	5.00	5.00
ST. MARY'S (First Class)	0.00	3.00	3.00
SKAGWAY (First Class)	3.00	3.00	4.00
TANANA (First Class)	2.00	2.00	2.00
UNALAKLEET (Second Class)	3.00	3.00	3.00
UNALASKA (First Class)	2.00	2.00	2.00
VALDEZ (Home Rule)	0.00	0.00	0.00
WHITTIER (Second Class)	3.00	3.00	3.00
WRANGELL (Home Rule)	6.00	6.00	6.00
YAKUTAT (First Class)	3.00	3.00	3.00

* DNR = did not report

TABLE IX-B

1988 SALES TAX RATES AND REVENUES FOR SECOND CLASS CITIES

Cities	Sales Tax	Revenues	Population	Per Cap Revenues @ 1%
Akiachak	0.0	$0	448	$0
Akiak	0.0	$0	247	$0
Alakanuk	2.0	$32,646	571	$22.65
Aleknagik	0.0	$0	180	$0
Allakaket	0.0	$0	197	$0
Angoon	2.0	$40,813	639	$7.72
Aniak	0.0	$0	518	$0
Anvik	0.0	$0	83	$0
Atmautluak ***	0.0	$0	234	$0
Bettles **	2.0	$2,577	55	$34.07
Brevig Mission	3.0	$4,264	172	$ 8.26
Chefornak ****	0.0	$0	329	$0
Chevak	2.0	$35,642	582	$15.79
Chignik	0.0	$0	132	$0
Chuathbaluk	0.0	$0	123	$0
Clark's Point	DNR *	DNR	79	DNR
Diomede	DNR	DNR	184	DNR
Eek	2.0	$7,055	257	$18.87
Ekwok	0.0	$0	110	$0
Elim	2.0	$13,479	257	$28.21
Emmonak	3.0	$85,060	613	$46.25
Fort Yukon	3.0	$83,433	678	$42.00
Gambell	3.0	$45,589	522	$25.61
Golovin	0.0	$0	139	$0
Goodnews Bay	0.0	$0	219	$0
Grayling	0.0	$0	211	$0
Holy Cross	0.0	$0	276	$0
Hughes	0.0	$0	93	$0
Huslia	0.0	$0	258	$0
Kaltag	0.0	$0	295	$0
Kasaan	0.0	$0	80	$0
Kasigluk ***	0.0	$0	413	$0

* DNR = did not respond

** Fuel sales tax only.

*** Connotes communities which no longer have active city governments because of mass resignations by city council members. Consequently, city sales taxes are not being collected.

**** The City of Chefornak still has a two percent sales tax on the books, but the City is not collecting it because of a desire in the community to dissolve the city.

TABLE IX-B — cont'd.

Cities	Sales Tax	Revenues	Population	Per Cap Revenues @ 1%
Kotlik	2.0	$35,512	432	$25.46
Koyuk	DNR	DNR	216	DNR
Koyukuk	0.0	$0	131	$0
Kupreanof	0.0	$0	41	$0
Kwethluk	1.0	$8,957	513	$19.49
Lower Kalskag	0.0	$0	271	$0
Manokotak	2.0	$2,500	318	$1.71
Marshall	0.0	$0	270	$0
McGrath	0.0	$0	509	$0
Mekoryuk	2.0	$7,776	173	$26.89
Mountain Village	3.0	$38,000	665	$17.54
Napakiak	2.0	$17,775	353	$28.47
Napaskiak	0.0	$0	311	$0
New Stuyahok	0.0	$0	380	$0
Newhalen	0.0	$0	172	$0
Newtok	3.0	DNR	213	DNR
Nightmute	2.0	DNR	153	DNR
Nikolai	0.0	$0	119	$0
Nondalton	DNR	DNR	247	DNR
Nulato	0.0	$0	368	$0
Nunapitchuk	2.0	$14,276	365	$28.06
Pilot Station	4.0	$23,785	419	$0
Platinum	DNR	DNR	62	DNR
Port Alexander	2.0	$5,199	131	$8.40
Port Heiden	0.0	$0	114	$0
Quinhagak	3.0	$41,900	493	$28.06
Ruby	0.0	$0	241	$0
Russian Mission	0.0	$0	231	$0
St. George	0.0	$0	216	$0
St. Michael	2.0	$14,966	305	$35.38
St. Paul	3.0	$71,926	466	$83.69
Savoonga	DNR	DNR	487	DNR
Scammon Bay	2.0	$16,218	326	$23.45
Shageluk	0.0	$0	167	$0
Shaktoolik	2.0	$15,000	187	$32.09
Sheldon Point	0.0	$0	134	$0
Shishmaref	2.0	$28,329	444	$20.26
Stebbins	3.0	$25,000	384	$15.63
Teller	3.0	$5,188	247	$ 7.00
Tenakee Springs	DNR	DNR	123	DNR
Thorne Bay	2.0	$41,363	475	$34.23
Togiak	DNR	DNR	623	DNR
Toksook Bay	2.0	$9,000	396	$11.36
Tuluksak	0.0	$0	321	$0
Tununak	2.0	$15,000	337	$12.61
Upper Kalskag	0.0	$0	165	$0
Wales	2.0	DNR	150	DNR
White Mountain	DNR	DNR	170	DNR

TABLE X

ASSESSED VALUES AND

PROPERTY AND SALES TAX REVENUE RECAP

Table X-A is a summary of assessed values. Table X-B lists estimated property and sales tax revenues received in taxing municipalities throughout the state.

TABLE X-A

SUMMARY OF ASSESSED VALUES

BOROUGHS	REAL PROP ASSESSED	PERS PROP ASSESSED	STATE ASSESSED	TOTAL ASSESSED
ALEUTIANS EAST				
Akutan	$0	$0		$0
Cold Bay	0	0		0
King Cove	0	0		0
Sand Point	0	0		0
Other	0	0		0
Total	$0	$0	$0	$0
ANCHORAGE	$8,092,261,218	$940,599,070	$66,944,510	$9,099,804,798
BRISTOL BAY	$60,764,900	$44,820,800	$0	$105,585,700
FAIRBANKS NORTH STAR				
Fairbanks (City)	$ 996,957,690	$0		$ 996,957,690
North Pole	151,991,526	0		151,991,526
Other	1,442,550,401	0		1,442,550,401
Total	$2,591,499,617	$0	$538,654,860	$3,130,154,477
HAINES BOROUGH				
Haines	$39,603,870	$3,301,580		$42,905,450
Other	40,057,185	5,644,046		45,701,231
Total	$79,661,055	$8,945,626	$0	$88,606,681
JUNEAU	$1,032,818,100	$135,718,100	$0	$1,168,536,200
KENAI PENINSULA				
Homer	$ 157,681,018	$ 36,965,886		$ 194,646,904
Kachemak	13,661,761	1,020,001		14,681,762
Kenai	218,888,534	49,018,306		267,906,840
Seldovia	13,817,309	5,980,480		19,797,789
Seward	93,279,802	56,450,349		149,730,151
Soldotna	166,513,357	24,774,413		191,287,770
Other	1,671,816,667	155,936,249		1,827,752,916
Total	$2,335,658,448	$330,145,684	$487,144,680	$3,152,948,812
KETCHIKAN GATEWAY				
Ketchikan	$340,052,000	$23,373,950		$363,425,950
Saxman	8,156,500	524,650		8,681,150
Other	285,987,250	14,075,750		300,063,000
Total	$634,195,750	$37,974,350	$0	$672,170,100

TABLE X-A — cont'd.

BOROUGHS	REAL PROP ASSESSED	...RS PROP ASSESSED	STATE ASSESSED	TOTAL ASSESSED
KODIAK ISLAND				
Akhiok	$ 0	$ 0		$ 0
Kodiak	231,993,879	34,781,468		266,775,347
Larsen Bay	0	0		0
Old Harbor	0	0		0
Ouzinkie	0	0		0
Port Lions	0	0		0
Other	147,975,642	14,013,596		161,989,238
Total	$379,969,521	$48,795,064	$0	$428,764,585
MATANUSKA-SUSITNA				
Houston	$ 37,251,900	$ 1,219,026		$ 38,470,926
Palmer	90,112,500	14,237,071		104,349,571
Wasilla	223,669,900	33,245,691		256,915,591
Other	1,456,903,900	118,767,315		1,575,671,215
Total	$1,807,938,200	$167,469,103	$4,413,580	$1,979,820,883
NORTH SLOPE				
Anaktuvuk Pass	$ 268,260	$ 42,960		$ 311,220
Atqasuk	83,730	0		83,730
Barrow	30,978,000	8,582,250		39,560,250
Kaktovik	591,240	278,410		869,650
Nuiqsut	9,781,690	404,850		10,186,540
Point Hope	2,640,600	79,440		2,720,040
Wainwright	630,790	624,060		1,254,850
Other	65,694,410	59,162,340		124,856,750
Total	$110,668,720	$69,174,310	$12,100,779,430	$12,280,622,460
NORTHWEST ARCTIC				
Ambler	$0	$0		$0
Buckland	0	0		0
Deering	0	0		0
Kiana	0	0		0
Kivalina	0	0		0
Kobuk	0	0		0
Kotzebue	0	0		0
Noorvik	0	0		0
Selawik	0	0		0
Shungnak	0	0		0
Other	0	0		0
Total	$0	$0	$0	$0
SITKA	$370,656,471	$50,473,407	$0	$421,129,878
TOTAL BOROUGHS	$17,496,092,000	$1,834,115,514	$13,197,937,060	$32,528,144,574

TABLE X-A — cont'd.

CITIES	REAL PROP ASSESSED	PERS PROP ASSESSED	STATE ASSESSED	TOTAL ASSESSED
ANDERSON	$0	$0	$0	$0
BETHEL	$0	$0	$0	$0
CORDOVA	$ 62,692,528	$0	$0	$ 62,692,528
CRAIG	$ 26,801,560	$0	$0	$ 26,801,560
DELTA JUNCTION	$0	$0	$0	$0
DILLINGHAM	$ 70,298,324	$34,491,015	$0	$104,789,339
EAGLE	$ 6,257,715	$0	$0	$ 6,257,715
GALENA	$0	$0	$0	$0
HOONAH	$0	$0	$0	$0
HOOPER BAY	$0	$0	$0	$0
HYDABURG	$0	$0	$0	$0
KAKE	$0	$0	$0	$0
KLAWOCK	$0	$0	$0	$0
NENANA	$ 8,822,518	$ 3,460,619	$0	$ 12,283,137
NOME	$105,402,371	$ 24,169,779	$0	$129,572,150
PELICAN	$ 7,047,161	$ 2,132,298	$0	$ 9,179,459
PETERSBURG	$116,605,800	$ 12,548,800	$0	$129,154,600
ST. MARY'S	$0	$0	$0	$0
SKAGWAY	$ 46,860,925	$0	$0	$ 46,860,925
TANANA	$0	$0	$0	$0
UNALAKLEET	$0	$0	$0	$0
UNALASKA	$ 55,037,025	$ 31,211,304	$68,140	$ 86,316,469
VALDEZ	$ 88,436,950	$0	$1,314,014,820	$1,402,451,770
WHITTIER	$ 11,262,900	$ 6,437,773	$0	$ 17,700,673
WRANGELL	$ 69,099,115	$ 5,538,501	$0	$ 74,637,616
YAKUTAT	$ 11,056,459	$0	$0	$ 11,056,459
TOTAL CITIES	$ 685,681,351	$119,990,089	$1,314,082,960	$2,119,754,400
UNORGANIZED AREA	$0	$0	$3,197,363,470	$3,197,363,470
TOTAL BOROUGHS	$17,496,092,000	1,834,115,514	$13,197,937,060	$32,528,144,574
STATEWIDE TOTAL	$18,181,773,351	$1,954,105,603	$17,709,383,490	$37,845,262,444

TABLE X-B
REVENUES

BOROUGHS	REVENUE SALES TAX	REVENUE PROP TAX	REVENUE OIL/GAS	TOTAL REVENUE
ALEUTIANS EAST	$ 949,643	$0	$0	$ 949,643
ANCHORAGE	$ 3,477,589 *	$158,600,351	$ 1,084,814	$163,162,754
BRISTOL BAY	$ 1,197,050 **	$ 545,599	$0	$ 1,742,649
FAIRBANKS NORTH STAR	$ 911,874	$ 31,087,857	$ 6,671,197	$ 38,670,928
HAINES	$ 918,555	$ 642,200	$0	$ 1,560,755
JUNEAU	$11,404,950	$ 13,486,137	$0	$ 24,891,087
KENAI PENINSULA	$13,168,648	$ 27,715,494	$ 4,052,868	$ 44,937,010
KETCHIKAN GATEWAY	$ 6,259,305	$ 7,580,166	$0	$ 13,839,471
KODIAK ISLAND	$ 4,131,701	$ 2,420,186	$0	$ 6,551,887
MATANUSKA-SUSITNA	$ 825,237	$ 16,070,617	$33,631	$ 16,929,485
NORTH SLOPE	$ 1,966,280	$ 13,835,446	$222,291,318	$238,093,044
NORTHWEST ARCTIC	$ 737,341	$0	$0	$ 737,341
SITKA	$ 3,245,769	$ 1,943,566	$0	$ 5,189,335
TOTAL BOROUGHS	$49,193,942	$273,927,619	$234,133,828	$557,255,389

* The Municipality of Anchorage does not levy a general sales tax. These revenues are collected from the levy of a hotel bed tax of eight percent.

** The Bristol Bay Borough does not levy a general sales tax. These revenues are collected from the levy of a raw fish tax of three percent.

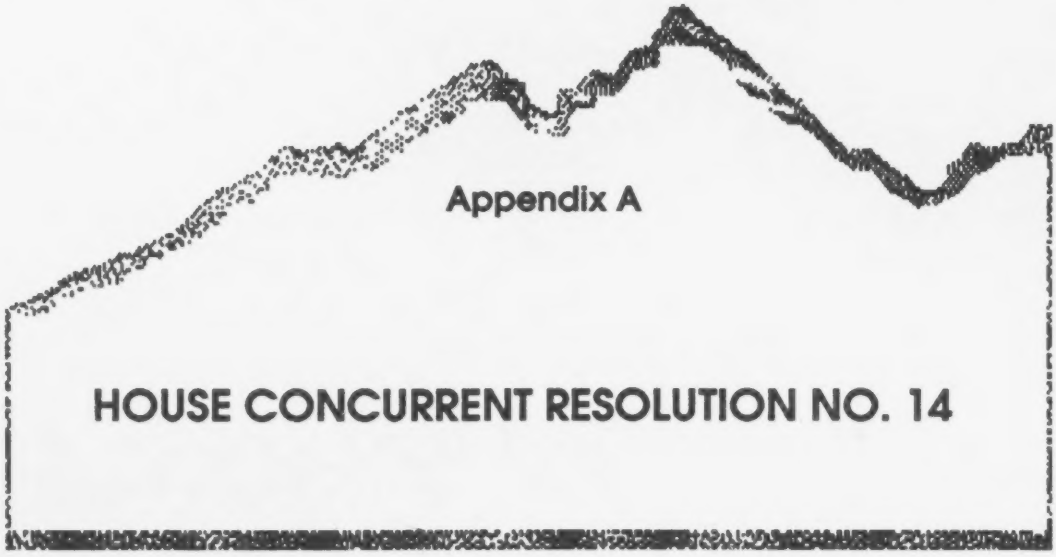
TABLE X-B — cont'd.

CITIES	REVENUE SALES TAX	REVENUE PROP TAX	REVENUE OIL/GAS	TOTAL REVENUE
ANDERSON	$ 25,784	$0	$0	$ 25,784
BETHEL	$ 1,940,386	$0	$0	$ 1,940,386
CORDOVA	$ 1,179,088	$ 182,959	$0	$ 1,362,047
CRAIG	$ 475,757	$ 158,432	$0	$ 634,189
DELTA JUNCTION	$0	$0	$0	$0
DILLINGHAM	$ 718,310	$ 309,021	$0	$ 1,027,331
EAGLE	$0	$ 6,317	$0	$ 6,317
GALENA	$ 137,828	$0	$0	$ 137,828
HOONAH	$ 174,893	$0	$0	$ 174,893
HOOPER BAY	$ 45,268	$0	$0	$ 45,268
HYDABURG	$ 23,332	$0	$0	$ 23,332
KAKE	$ 54,607	$0	$0	$ 54,607
KLAWOCK	$ 110,496	$0	$0	$ 110,496
NENANA	$ 62,232	$ 99,818	$0	$ 162,050
NOME	$ 1,232,804	$ 926,433	$0	$ 2,159,237
PELICAN	$ 56,160	$ 45,469	$0	$ 101,629
PETERSBURG	$ 1,335,850	$ 1,088,342	$0	$ 2,424,192
ST. MARY'S	$ 94,499	$0	$0	$ 94,499
SKAGWAY	$ 555,036	$ 323,233	$0	$ 878,269
TANANA	$ 26,835	$0	$0	$ 26,835
UNALAKLEET	$ 93,525	$0	$0	$ 93,525
UNALASKA	$ 1,746,074	$ 1,105,744	$871	$ 2,852,689
VALDEZ	$0	$ 2,699,151	$24,426,616	$27,125,767
WHITTIER	$ 65,694	$ 89,773	$0	$ 155,467
WRANGELL	$ 1,066,788	$ 847,101	$0	$ 1,913,889
YAKUTAT	$ 144,783	$ 150,929	$0	$ 295,712
TOTAL CITIES	$11,366,029	$ 8,032,722	$ 24,427,487	$ 43,826,238
UNORGANIZED AREA	$0	$0	$ 63,947,269	$ 63,947,269
TOTAL BOROUGH	$49,193,942	$273,927,619	$234,133,828	$557,255,389
STATEWIDE TOTAL	$60,559,971	$281,960,341	$322,508,584	$665,028,896

Chapter 5

APPENDICES

AND SUPPORTING DATA



Appendix A

HOUSE CONCURRENT RESOLUTION NO. 14

HOUSE CONCURRENT RESOLUTIONS

House Concurrent Resolution No. 14

Relating to the establishment of uniform assessment procedures.

Be it Resolved by the House in Second Legislature, Second Session Assembled, the Senate Concurring:

WHEREAS Section 3. Article IX of the state constitution provides that standards for appraisal of all property assessed by the state or its political subdivisions shall be prescribed by law; and

WHEREAS there is now no provision in the law to assure a uniform, equalized, and realistic assessment of property throughout the state; and

WHEREAS fairness in the collection of taxes and the distribution of state funds to political subdivisions, especially for school purposes, demands uniform, equalized, and realistic assessment on a statewide basis; and

WHEREAS, in order to prescribe standards, the legislature must have information as to existing practices in Alaska and in other states as to recent practices and theory, and as to assessment problems peculiar to Alaska;

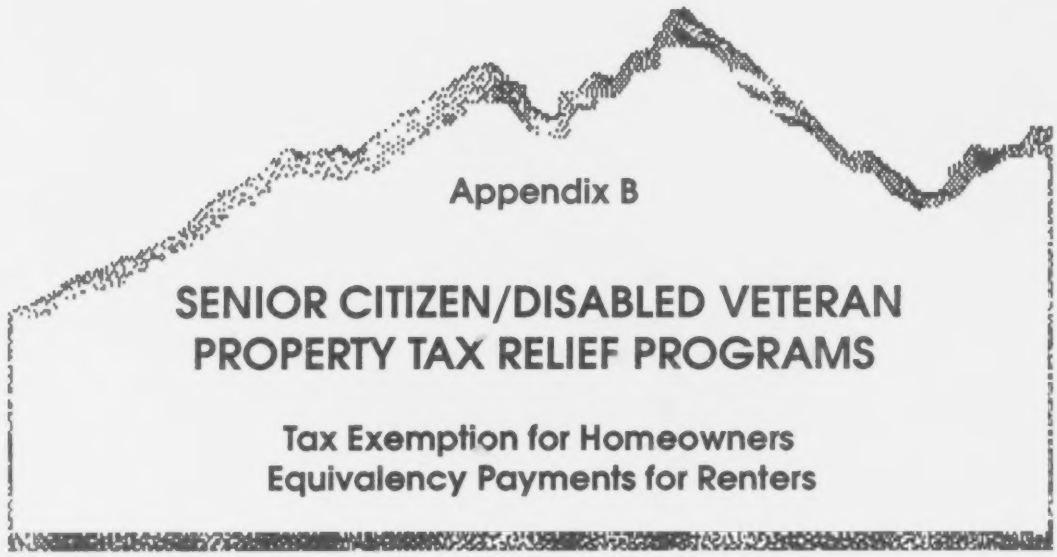
BE IT RESOLVED by the House in Second Legislature, Second Session assembled, the Senate concurring, that the Local Affairs Agency prepare for the First Session of the Third Legislature a study of assessment problems and procedures in Alaska, initiate and cooperate with the local units of government in the preparation of a manual for assessors to enable them to assess uniformly throughout the state, and prepare a report recommending any legislation necessary to establish uniform, equalized, and realistic assessment throughout Alaska; and be it

FURTHER RESOLVED that the Local Affairs Agency is authorized to inspect the records of equalization, and of any other person or agency charged with any duty pertaining to the assessment of property; and that all persons in all levels of government and private persons who have assessment functions give the Local Affairs Agency full cooperation; and be it

FURTHER RESOLVED that the director of the Local Affairs Agency is authorized to employ a person skilled in assessment matters, and to hold any hearings which are in his opinion necessary to the preparation of the study, the manual or the report.

Passed by the House April 1, 1961.

Passed by the Senate February 23, 1962.



Appendix B

SENIOR CITIZEN/DISABLED VETERAN PROPERTY TAX RELIEF PROGRAMS

Tax Exemption for Homeowners
Equivalency Payments for Renters

SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EXEMPTION PROGRAM HISTORY AS 29.45.030(e) - (i)

January 1, 1973 - Alaska's first Senior Citizen Property Tax Exemption Program was enacted (Chapter 118, SLA 72).

January 1, 1974 - The $10,000 gross annual income limitation as a prerequisite to eligibility was deleted (Sec. 1, Chapter 60, SLA 74).

January 1, 1977 - An extension of the filing date deadline for "good cause shown" was authorized (Sec. 1, Chapter 65, SLA 75).

January 1, 1985 - Disabled veterans, whose disability has been rated as 50 percent or more and the widow or widower of a person who was eligible for payment and is at least 60 years old were added to the program. Prorationing language was also included in this bill allowing the department to prorate payments if appropriations are not sufficient to fully fund municipal reimbursements from this program. The senior citizen and disabled veteran will continue to receive 100 percent exemption under Chapter 40, SLA 84.

January 1, 1987 - The exemption was limited to the first $150,000 of the assessed value of real property. A municipality may, in case of hardship, provide for exemption beyond the first $150,000 of the assessed value (Chapter 70, SLA 86).

The law exempts the real property owned and occupied as a permanent place of abode by a resident 65 years of age or over or by a disabled veteran.

A breakdown of the FY 88 program by participating municipalities is illustrated in the table on the following page.

A ten-year performance summary is outlined below:

FISCAL YEAR	NO. OF APP.'S APPROVED	ASSESSED VALUE EXEMPT	TOTAL REVENUE REIMBURSEMENT	AVERAGE VALUE PER APP	AVERAGE TAX PER APP
1979	3,108	128,810,117	1,761,540	41,445	567
1980	3,393	165,159,728	1,899,611	48,677	560
1981	3,842	211,428,981	2,291,811	55,031	596
1982	4,147	277,154,113	1,757,887	66,833	423
1983	4,893	324,220,034	2,092,317	66,262	428
1984	5,156	392,215,073	3,146,618	76,070	610
1985	5,418	478,983,142	4,005,075	88,406	739
1986	6,061	609,947,921	3,958,567*	100,635	821
1987	6,569	737,706,208	2,770,300*	112,301	963
1988	7,118	760,355,699	2,622,969*	106,822	949

* PRORATED REIMBURSEMENT DUE TO BUDGET SHORTFALL

SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EXEMPTION PROGRAM

FY 88 PROGRAM SUMMARY BREAKDOWN

Borough	Number of Applicants Approved	Assessed Value Exempt	Average Tax Exempt	Average Prorated * Payment	Valuation Shortage	Tax Per App	Per App
Anchorage	2,791	$386,998,922	$3,415,363	$1,326,449	$2,088,914	$138,659	$1,224
Bristol Bay	8	558,100	2,791	1,084	1,707	69,763	349
Fairbanks North Star	982	74,223,442	925,098	359,287	565,811	75,584	942
Haines	72	5,167,620	44,837	17,414	27,423	71,773	623
Juneau	562	50,930,400	534,747	207,683	327,064	90,623	952
Kenai Peninsula	777	86,209,957	593,503	230,503	363,000	110,952	764
Ketchikan Gateway	378	30,143,409	347,449	134,941	212,508	80,459	919
Kodiak Island	145	12,514,335	78,681	30,558	48,123	86,306	543
Matanuska-Susitna	772	68,410,407	466,088	181,018	285,070	88,615	604
North Slope	18	615,470	11,306	4,391	6,915	34,193	628
Sitka	164	14,083,265	68,304	26,528	41,776	85,874	416
Borough Subtotal	6,669	$729,855,327	$6,488,167	$2,519,856	$3,968,311	$109,440	$973
Cities							
Cordova	33	$2,403,900	$ 7,212	$ 2,801	$ 4,411	$ 72,845	$ 219
Craig	9	770,200	4,448	1,727	2,721	85,578	494
Dillingham	18	2,084,800	6,254	2,429	3,825	115,822	347
Eagle	5	229,460	229	89	140	45,892	46
Nenana	20	722,897	6,506	2,527	3,979	36,145	325
Nome	73	4,704,983	35,286	13,704	21,582	64,452	483
Pelican	9	504,074	3,036	1,179	1,857	56,008	337
Petersburg	109	9,200,505	88,555	34,393	54,162	84,408	812
Skagway	29	1,585,927	11,563	4,491	7,072	54,687	399
Unalaska	7	453,300	5,793	2,250	3,543	64,757	828
Valdez	31	2,201,796	31,170	12,106	19,064	71,026	1,005
Whittier	9	260,000	1,300	505	795	28,889	144
Wrangell	86	4,777,180	56,747	22,039	34,708	55,549	660
Yakutat	11	601,350	7,397	2,873	4,524	54,668	672
Cities Subtotal	449	$30,500,372	$265,496	$103,113	$162,383	$67,930	$591
Statewide Total	7,118	$760,355,699	$6,753,663	$2,622,969	$4,130,694	$106,822	$949

* PRORATIONING = 38.84% WITH EXISTING FUNDS

FY 88 TOTAL REQUEST = $6,753,663
FY 88 TOTAL BUDGET = 2,622,969
FY 88 SHORTAGE = $4,130,694

ALASKA STATUTES, TITLE 29
MUNICIPAL GOVERNMENT
CHAPTER 45

*** AS 29.45.030 (e)**

Sec. 29.45.030. Required Exemptions. (e) The real property owned and occupied as the primary residence and permanent place of abode by a (1) resident 65 years of age or older; (2) disabled veteran; or (3) resident at least 60 years old who is the widow or widower of a person who qualified for an exemption under (1) or (2) of this subsection, is exempt from taxation on the first $150,000 of the assessed value of the real property. A municipality may, in case of hardship, provide for the exemption beyond the first $150,000 of the assessed value in accordance with regulations of the department. Only one exemption may be granted for the same property and, if two or more persons are eligible for an exemption for the same property, the parties shall decide between or among themselves who is to receive the benefit of the exemption. Real property may not be exempted under this subsection if the assessor determines, after notice and hearing to the parties, that the property was conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor may be appealed under AS 44.62.560 - 44.62.570.

(f) An exemption may not be granted under (e) of this section except upon written application for the exemption on a form approved by the state assessor for use by local assessors. The claimant must file the application no later than January 15, or a date provided by ordinance that is not later than March 31, of the assessment year for which the exemption is sought. The governing body of the municipality for good cause shown may waive during a year the claimant's failure to make timely application for exemption for that year and authorize the assessor to accept the application as if timely filed. The claimant must file a separate application for each assessment year in which the exemption is sought. If an application is filed within the required time and is approved by the assessor, the assessor shall allow an exemption in accordance with the provisions of this section. If a failure to file by January 15, or a date provided by ordinance that is not later than March 31, of the assessment year has been waived as provided in this subsection and the application for exemption is approved, the amount of tax that the claimant has already paid for the assessment year for the property exempted shall be refunded to the claimant. The assessor shall require proof in the form the assessor considers necessary of the right to and amount of an exemption claimed under (e) of this section, and shall require a disabled veteran claiming an exemption under (e) of this section to provide evidence of the disability rating. The assessor may require proof under this section at any time.

(g) The state shall reimburse a borough or city, as appropriate,for the real property tax revenues lost to it by the operation of (e) of this section. However, reimbursement will be made to a municipality for revenue lost to it only to the extent that the loss exceeds an exemption that was granted by the municipality, or that on proper application by an individual would have been granted under AS 29.45.050(a). If appropriations are not sufficient to fully fund reimbursements under this subsection, the amount available shall be distributed pro rata among eligible municipalities.

(h) Except as provided in (g) of this section, nothing in (e) - (j) of this section affects similar exemptions from property taxes granted by a municipality on September 10, 1972, or prevents a municipality from granting similar exemptions by ordinance as provided in AS 29.45.050.

(i) In (e) - (i) of this section

(1) "disabled veteran" means a disabled person separated from the military service of the United States under a condition that is not dishonorable who is a resident of the state, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as 50 percent or more by the branch of service in which that person served or by the Veterans' Administration;

(2) "real property" includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes.

* Revise Effective 1/1/86 (Chapter 74, SLA 1985)

ALASKA ADMINISTRATIVE CODE TITLE 19
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS
SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EXEMPTION
CHAPTER 35

19 AAC 35.010. METHOD OF APPLICATION. Applications for the senior citizen and disabled veteran property tax exemption shall be on forms provided by the Department of Community and Regional Affairs. (Eff. 1/28/73, Reg. 45; am / /88, Register 107)

19 AAC 35.020. FORMS. Form 21-400 and Form 21-400b are hereby adopted by the department for use in the application for senior citizen and disabled veteran property tax exemptions, respectively. (Eff. 1/28/73, Reg. 45; am 1/27/74, Reg. 48; / /88, Register 107)

19 AAC 35.030. OBTAINING FORMS. Application forms are available only from the office of the clerk or assessor of the municipality. (Eff. 1/28/73, Reg. 45)

19 AAC 35.040. DEADLINES AND CALCULATIONS. (a) Exemption applications filed after January 15, of the assessment year, or after a date provided by ordinance as specified in AS 29.45.030(f), must be accompanied by an affidavit stating the reason for the late filing. (Eff. 1/28/73, Reg. 45; am 3/31/76, Reg. 57)

(b) To qualify for hardship exemption beyond the first $150,000 of assessed value of real property under AS 29.45.030 - (e), the applicant must apply by completing Form 21-400c and submitting the form, including necessary attachments, to the municipal assessor before July 1, or before a date provided by ordinance as specified in AS 29.45.030(f), of the exemption year.

(c) An eligible applicant may qualify for a hardship exemption beyond the first $150,000 of assessed value of real property if the amount of the applicant's tax bill is greater than two percent of the applicant's gross household income. An exemption will be granted only for that portion of the applicant's taxes in excess of two percent of the gross household income. "Gross household income" means total annual compensation, earned and unearned, from all sources, of all members of the household.

(d) In cases of extreme hardship, an exemption up to 100 percent of the applicant's assessed value of real property may be granted by two-thirds vote of the governing body.

(e) Hardship exists when the amount taxes owed is in excess of two percent of an applicant's gross household income.

(f) The following are examples of hardship exemption calculations:

(f) The following are examples of hardship exemption calculations:

(1) Example A

Household Income: $30,000
Assessed Value: $200,000
Mill Rate: 10.0

Taxes Calculated: $200,000 x 10.0 mills = $2,000
$150,000 Cap: $150,000 x 10.0 mills = $1,500

Tax Liability: $ 500

Ability to Pay: $30,000 x 2% = $600 = No Hardship

Exemption Allowed

(2) Example B

Household Income: $10,000
Assessed Value: $200,000
Mill Rate: 10.0

Taxes Calculated: $200,000 x 10.0 mills = $2,000
$150,000 Cap: $150,000 x 10.0 mills = $1,500

Tax Liability: $ 500

Ability to Pay: $10,000 x 2% = $200

Tax Liability:	$500
Ability to Pay:	(200)
Hardship Exemption:	$300

(Eff. 1/28/73, Register 45; am 3/31/76, Register 57; am 10/ /88, Register 107)

19 AAC 35.050. SUBMISSION OF AMENDED APPLICATION. Repealed.
(Eff. 1/27/74, Reg. 48)

19 AAC 35.060. SUPPLEMENTARY INFORMATION. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 35.070. CONFIDENTIALITY. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 35.085. ELIGIBILITY. (a) When an eligible person and his or her spouse occupy the same permanent place of abode, the reimbursement described in AS 29.45.030 (g) applies, regardless of whether the property is held in the name of the husband, wife, or both.

(b) A resident widow or widower who is at least 60 years old is eligible for the hardship exemption under AS 29.45.030(e) if the deceased spouse of the widow or widower was at the time of his or her death

(1) a resident of the State of Alaska; and

(2) at least 65 years old or a disabled veteran.

(c) If property is occupied by a person other than the eligible applicant and his or her spouse, an exemption, to be eligible for reimbursement, applies only to the portion of the property permanently occupied by the eligible applicant and his or her spouse as a place of abode.

(d) The real property eligible for reimbursement under this chapter includes only a

(1) primary parcel: the entire parcel of real property owned and occupied by an applicant as a permanent place of abode; and

(2) subsidiary parcel: a parcel of real property adjacent to the primary parcel described under (1) of this subsection, subject to approval by the department.

19 AAC 35.090. APPLICABILITY OF LIENS. Repealed 11/24/82.

19 AAC 35.095. OTHER STATUTORY ENCUMBRANCES. Approval of the property for the property tax exemption does not exempt the property from other statutory encumbrances.

19 AAC 35.100. PENALTY. Repealed. (Eff. 1/27/73, Reg. 48)

19 AAC 35.110. APPEAL. (a) An applicant aggrieved by any determination of the local assessor, except a decision as to the purpose of a transfer, may appeal under AS 29.53.130 - 29.53.135 to his local board of equalization.

(b) The determination of the board of equalization is appealable under AS 44.62.560 - 44.62.570. (Eff. 1/28/73, Reg. 45)

19 AAC 35.120. DEFINITIONS. In this chapter

(1) repealed (Eff. 1/27/73, Reg. 48);

(2) "exemption year" means the calendar year for which the exemption is sought;

(3) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes;

(4) "permanent place of abode" means a dwelling, or a dwelling unit in a multiple dwelling, including lots and outbuildings, or an appropriate portion thereof, which are necessary to convenient use of the dwelling unit;

(5) "resident" includes applicants who have a a fixed habitation in the State of Alaska, and, when absent, intend to return to the State of Alaska;

(6) "ownership" means possession of an interest in real property, including but not limited to, a mobile home or condominium, which interest is recorded in the office of the district recorder, or, if unrecorded, is attested by a contract, bill of sale, deed of trust, or other proof in a form satisfactory to the local assessor;

(7) "department" means the Department of Community and Regional Affairs;

(8) "senior citizen" means one who is age 65 or older before January 1 of the exemption year.

(9) "disabled veteran" has the same meaning as in AS 29.45.030(i)(l);

(Eff. 1/28/73, Reg. 45; am 4/18/73, Reg. 45; am 1/27/74, Reg. 48; am 3/31/76, Reg. 57; am 11/24/82, Reg. 84)

SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EQUIVALENCY PROGRAM HISTORY AS 29.45.040

September 18, 1976 - the Senior Citizen Property Tax Exemption Program was enacted and became effective the same date (Sec. 2, Chapter 217, SLA 1976).

The amount of the equivalency payment is computed by multiplying the number of mills which a municipality levies times one-half percent to determine the percentage portion of the total annual rent paid. The result is considered to be the amount of property tax which is included as part of the rent. The amount of equivalency payment grant is subject to a limitation of $375 for a full year. For 1976, the $375 limitation was adjusted to 28.688%, or $107.58.

January 1, 1978 - the Act was amended to increase the payment from 1/2 percent to 1 percent and the $375 payment limit was eliminated.

January 1, 1985 - the Act was amended to include a disabled veteran whose disability is 50% or more and the widow or widower of a person who was eligible for payment and is at least 60 years old. Prorationing language was also included in this bill allowing the department to prorate payments if appropriations are not sufficient to fully fund tax equivalency payments.

A ten-year performance summary is outlined below:

FISCAL YEAR	NO. OF APPLICATIONS APPROVED	ANNUAL RENT PAID	PAYMENT	AVERAGE RENT	AVERAGE PAYMENT
1979	533	$1,260,698	$ 94,824	$2,365	$178
1980	738	$1,857,731	$122,894	$2,517	$167
1981	694	$1,921,244	$230,996	$2,768	$333
1982	742	$2,249,821	$160,163	$3,032	$216
1983	720	$2,439,506	$208,538	$3,388	$290
1984	662	$2,482,387	$210,573	$3,750	$318
1985	695	$2,849,565	$268,349	$4,100	$386
1986	654	$2,900,469	$260,592	$4,435	$399
1987	710	$3,232,464	$311,632	$4,553	$439
1988	711	$3,221,064	$379,592	$4,530	$534

SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EQUIVALENCY PAYMENTS

FY 88 PROGRAM SUMMARY BREAKDOWN

SENIOR CITIZENS

BOROUGHS	NO. OF APPLICANTS APPROVED	AVERAGE ANNUAL RENT PAID	PAYMENT AMOUNT*	AVERAGE ANNUAL RENT PER APP	PAYMENT PER APP
Anchorage	352	$1,608,835	$213,267	$4,571	$606
Fairbanks North Star	75	350,759	43,679	4,677	582
Haines	3	9,004	1,306	3,001	435
Juneau	91	483,330	49,949	5,311	549
Kenai Peninsula	63	214,454	21,195	3,403	336
Ketchikan Gateway	29	137,747	19,643	4,750	677
Kodiak Island	37	156,237	10,158	4,223	275
Matanuska-Susitna	24	93,197	7,329	3,883	305
Sitka	16	80,071	3,883	5,004	243
BOROUGHS SUBTOTAL	690	$3,133,634	$370,409	$4,941	$537
CITIES					
Cordova	1	$ 3,638	$ 109	$3,638	$109
Nenana	1	4,200	378	4,200	378
Nome	1	5,400	405	5,400	405
Petersburg	8	32,755	3,275	4,094	409
Skagway	2	5,400	424	2,700	212
Valdez	1	6,520	894	6,520	894
Wrangell	7	29,580	3,698	4,226	528
CITIES SUBTOTAL	21	$87,493	$9,183	$4,166	$437
STATEWIDE TOTAL	711	$3,221,127	$379,592	$4,530	$534

DISABLED VETERANS

BOROUGHS	NO. OF APPLICANTS APPROVED	AVERAGE ANNUAL RENT PAID	PAYMENT AMOUNT*	AVERAGE ANNUAL RENT PER APP	PAYMENT PER APP
Anchorage	12	$ 70,162	$ 9,338	$ 5,847	$ 778
Fairbanks North Star	2	16,220	2,026	8,110	1,013
Juneau	2	17,240	1,881	8,620	941
Kenai Peninsula	1	7,351	778	7,351	778
Ketchikan Gateway	2	18,338	2,714	9,169	1,357
Kodiak Island	2	12,012	782	6,006	391
STATEWIDE TOTAL	21	$141,323	$17,519	$ 6,730	$ 834

* PAYMENTS BASED ON RENTS PAID DURING 1987.

ALASKA STATUTES, TITLE 29
MUNICIPAL GOVERNMENT
CHAPTER 45
PROPERTY TAX EQUIVALENCY PAYMENTS

*** AS 29.45.040**

Sec. 29.45.040. Property tax equivalency payments. (a) A resident of the state who rents a permanent place of abode is eligible for a tax equivalency payment from the state through the department if the resident is:

(1) at least 65 years old;

(2) a disabled veteran; or

(3) at least 60 years old and the widow or widower of a person who was eligible for payment under (1) or (2) of this subsection.

(b) For purposes of determining the amount of a payment to an eligible person, the department shall calculate at the rate of one percent per mill a property tax equivalent percentage for each municipality that levies a property tax. The property tax equivalent percentage applied to the annual rent charged to the applicant equals the property tax equivalency payment payable under this section.

(c) To obtain a tax equivalency payment the eligible resident must apply to the department for payment for the preceding year by January 15 of each year on forms and in the manner prescribed by the department. The department for good cause shown may waive an applicant's failure to make timely application for a tax equivalency payment and accept the application as if timely filed. Each applicant shall submit with the application rental receipts or, if rental receipts are not available, other evidence satisfactory to the department for determination of the fact of payment of rent and the amount paid. A disabled veteran shall submit with the application evidence of the disability rating.

(d) If two or more persons occupy a residence as tenants, not all of whom are eligible for a tax equivalency payment under this section, the assessor shall determine equitable partial payments to be made to the eligible tenants. However, a tax equivalency payment to an eligible applicant may not be reduced because the spouse is less than 65 years of age or is not a disabled veteran. If all occupants in a residence are eligible for a tax equivalency payment under this section, the occupants shall decide between and among themselves which shall receive payment.

* Revise effective 1/1/86 (Chapter 74, SLA 1985)

ALASKA ADMINISTRATIVE CODE TITLE 19
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS
SENIOR CITIZEN AND DISABLED VETERAN
PROPERTY TAX EQUIVALENCY PAYMENT
CHAPTER 36

19 AAC 36.010. FORMS. (a) 21-405 and Form 21-406 are adopted by the department for use in application for the senior citizen and disabled veteran renter property tax equivalency payment. Form 21-405a and Form 21-406a "rent certificate" are adopted by the department as supplements to Form 21-405 and Form 21-406, respectively.

(b) Application forms will be supplied upon request by the office of the state assessor.

19 AAC 36.020. RENTAL PAYMENT VERIFICATION. Satisfactory evidence of payment and the amount paid, as required by AS 29.45.040(c), includes:

(1) Form 21-405a and Form 21-406a, property completed by the landlord and attached to Form 21-405 or Form 21-406 respectively;

(2) cancelled checks payable to the landlord for rent paid;

(3) rent receipts; or

(4) a combination of the items on (1)-(3) of this section.

19 AAC 36.030. ELIGIBILITY. (a) To be eligible, property for which rent is paid must be subject to a local property tax. Payment in place of property tax is not considered local property tax for purposes of this chapter.

(b) To be eligible, a rental payment must be paid to the landlord and must exclude security deposits, rent paid for the year before the program year, and advance payments for the year after the program year. Rental charges for food, medical care and supplies, personal services, or other items not eligible. Sales tax paid to the landlord for the rental may be included in the eligible rent paid.

(c) An applicant may not receive a property tax exemption under AS 29.45.030(e) - (i) and renter equivalency payments under AS 29.45.040 for the same program year unless a portion of a permanent place of abode is owned and a portion of the same permanent place of abode is rented.

(d) An applicant must be age 65 or older before January 1 of the program year to be eligible.

(e) Application for an equivalency payment must be mailed to the department by January 15 of the year following the program year.

19 AAC 36.040. VERIFICATION OF AGE. (a) Documentation of birth date is required the first year an applicant enters the program. Submission of one of the following documents clearly showing birth date of the applicant is adequate documentation:

(1) birth certificate;

(2) proof of eligibility for the Alaska Longevity Program, or any Alaska state program that requires similar adequate documentation of age;

(3) baptismal certificate showing date of birth and issued during the first few years of life;

(4) naturalization papers;

(5) a document issued by the Social Security Administration showing date of birth; or

(6) a Bureau of the Vital Statistics record of birth.

(b) The department will, in its discretion, accept as adequate documentation other documents attesting to the age of the applicant.
(Eff. 11/24/82, Reg. 84)

Authority: AS 29.45.040
AS 44.47.980

19 AAC 36 amended by adding a new section to read:

19 AAC 36.045. VETERAN VERIFICATION OF DISABILITY. (a) For each year of application, a disabled veteran must a submit letter of certification from the Veterans Administration attesting to the disabled veteran's current percentage of disability. The letter of certification must be attached to FORM 21-406.

(b) A disabled veteran will not be required to provide a current letter of certification as specified in (a) of this section if the disabled veteran submits a letter from the Veterans Admininstration certifying that his or her disability is of a permanent nature and does not require reavaluation. (Eff. 10/ /88, Register 107).

Authority: AS 29.45.040
AS 44.47.980

19 AAC 36.050. COMPUTATION OF PAYMENT. (a) No payment will be made for less than $1.

(b) The property tax equivalent percentage for each home rule or general law municipality that levies a general property tax is based on the highest mill rate levied within that municipality during the program year.

(c) The mill rate levied against the abode most recently occupied is used to determine the equivalent percentage for that year. (Eff. 11/24/82, Reg. 84).

Authority: AS 29.45.040
AS 44.47.980

19 AAC 36.060. DEFINITIONS. In this chapter

(1) "department" means the Department of Community and Regional Affairs;

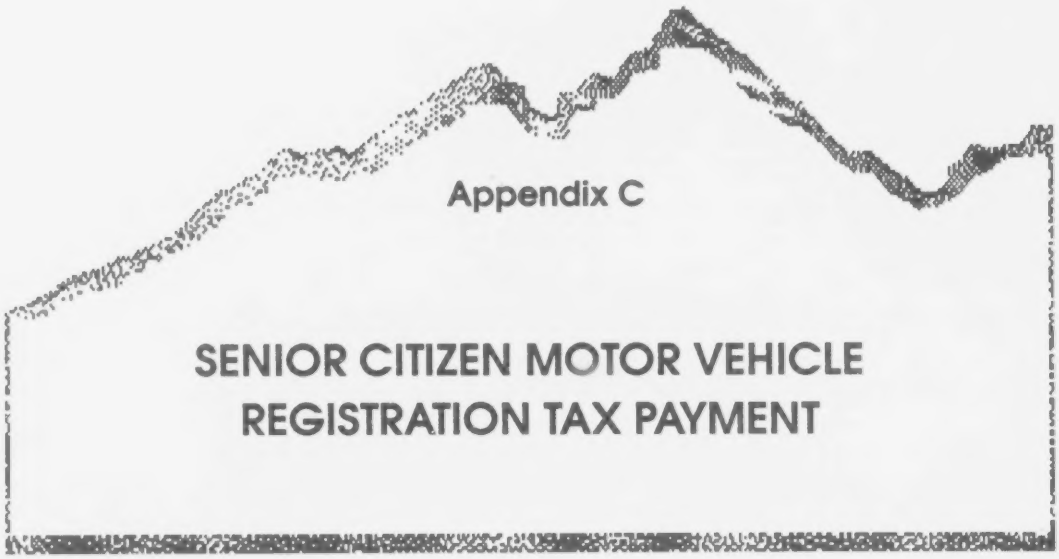
(2) "program year" means the calendar immediately preceding the filing date.

(3) "disabled veteran" has the same meaning as in AS 29.45.030(i)(l).

(Eff. 11/24/82, Reg. 84; am / /88, Reg. 107).

Authority: AS 29.45.040
AS 44.47.980

Editor's Note: 19 AAC 37 was repealed effective / /88, Register 107, October, 1988. Its statutory authority was repealed in 1985 by § 88, Ch. 74, SLA 1985.



Appendix C

SENIOR CITIZEN MOTOR VEHICLE REGISTRATION TAX PAYMENT

SENIOR CITIZEN MOTOR VEHICLE TAX EXEMPTION
AS 29.45.030(j)

October 15, 1978 - the law requiring senior citizen motor vehicle registration tax payments was enacted (Chapter 178, SLA 1978).

January 1, 1979 - the Division of Motor Vehicles began to administer this program.

January 1, 1987 - the Legislature amended this program and eliminated the States obligation to reimburse municipalities for lost revenues. However, the Senior Citizen will continue to receive the exemption. Effective 1/1/87 (Chapter 70, SLA 86).

"The Department of Community and Regional Affairs shall pay to the borough or city in which a person who is granted an exemption under (c) of this section resides, an amount equal to the tax levied under section 431(b) of this chapter regardless of whether the borough or city is eligible for the tax levied under that section."

The law provides for exemption from the locally imposed, state collected registration tax on a motor vehicle owned by a Senior Citizen. The Senior Citizen completes an exemption form at the time of registration and is exempt from the tax. That form is then forwarded to the Department of Community and Regional Affairs and the appropriate municipality is reimbursed.

A summary of program payments by municipalities for Fiscal Year 1986 is provided on the following page.

The six-year program performance summary is outlined below:

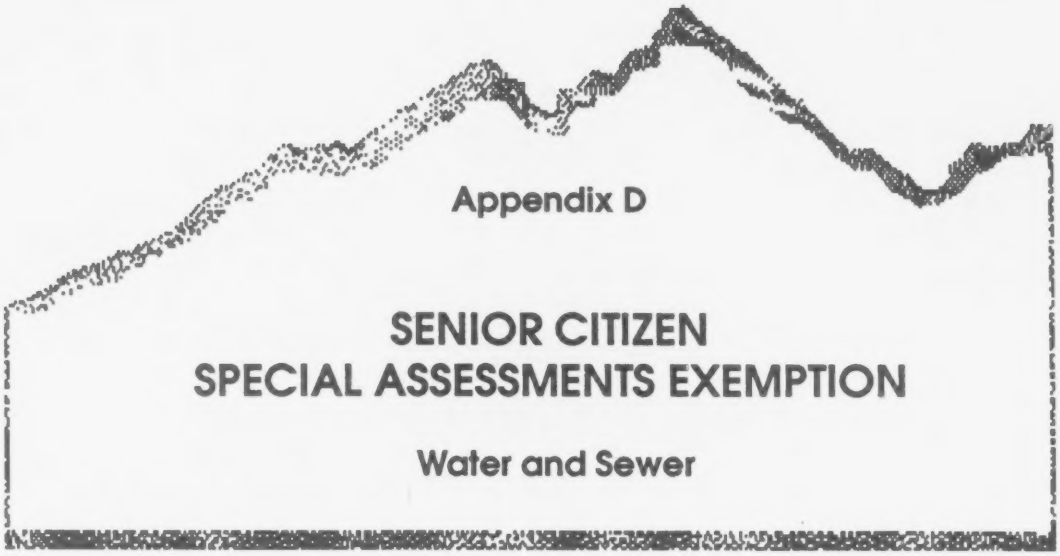
FISCAL YEAR	NUMBER OF AFFIDAVITS	MUNICIPAL REIMBURSEMENT	AVERAGE PER AFFIDAVIT
1981	5,127	$ 88,156	$17.19
1982	5,141	$ 93,089	$18.10
1983	6,053	$110,839	$18.31
1984	6,220	$115,748	$18.60
1985	6,964	$133,957	$19.24
1986	5,770	$112,483	$19.48

ALASKA STATUTES TITLE 29
MUNICIPAL GOVERNMENT CHAPTER 45
MUNICIPAL TAXATION
MOTOR VEHICLE TAX EXEMPTION

*** AS 29.45.030(j)**

(j) One motor vehicle per household owned by a resident 65 years of age or older on January 1 of the assessment year is exempt either from taxation on its assessed value or from the registration tax under AS 28.10.431. An exemption may be granted under this subsection only upon written application on a form prescribed by the Department of Public Safety. The state shall reimburse a municipality for tax revenues lost to it because of the exemption required by this subsection. Reimbursement to a municipality equals the amount of registration tax authorized under AS 28.10.431(b) for each vehicle exempted under this subsection.

* Amended effective 1/1/86 (Chapter 74, SLA 85)



Appendix D

SENIOR CITIZEN SPECIAL ASSESSMENTS EXEMPTION

Water and Sewer

SENIOR CITIZEN SPECIAL ASSESSMENT DEFERMENT PROGRAM HISTORY AS 29.46.090

September 2, 1975 - the first senior citizen deferred tax program relating to special assessments was enacted (Sec. 1, Chapter 114, SLA 1975).

June 21, 1976 - the act was repealed and reenacted (Sec. 1, Chapter 215, SLA 1976).

June 2, 1979 - the renewal deadline was extended to March 15, and the department became the agency responsible for waiver of the deadline (Sec. 23, Chapter 83, SLA 1979).

January 1, 1987 - this program was repealed in Chapter 70, SLA 86. Senior citizens currently on the program will continue to receive deferral of the special assessment payment.

The law provides for deferred payment of special assessments levied by municipalities for the installation of sewer and/or water systems. Properties owned and occupied by permanent residents of the state, 65 years of age or older, may be eligible.

State reimbursement is provided to the municipality for revenue lost in operation of the program. At the time of reimbursement, the municipal lien is satisfied and a lien in favor of the state is recorded in the amount of the assessment levied upon the property. The lien becomes due and payable upon sale or transfer of the property except to a spouse, widow, widower, or minor heir. Qualification must be verified each year in order for the deferment to be retained.

SENIOR CITIZEN SPECIAL ASSESSMENTS DEFERMENT PROGRAM
FIVE-YEAR PERFORMANCE SUMMARY

MUNICIPALITY	NUMBER OF APPLICATIONS APPROVED	AVERAGE DEFERMENT PER APPLICATION	TOTAL REVENUE REIMBURSEMENT
FY 83			
Anchorage	3	$ 2,461	$ 7,383
Wasilla	3	$ 4,689	14,068
Total	6		$21,451
FY 84			
Anchorage	1	$ 4,222	$ 4,222
Wasilla	1	$ 362	362
Palmer	1	$ 7,425	7,425
Total	3		$12,009
FY 85			
Anchorage	3	$ 7,096	$21,288
FY 86			
Anchorage	3	$ 3,814	$11,442
Wasilla	2	$ 3,777	7,555
Total	5		$18,997
FY 87			
Program was repealed effective 1/1/87. No applications approved.			
TOTAL FY 83 - FY 87	17		$73,745

LIENS RELEASED AND PAYMENTS RETURNED TO THE STATE GENERAL FUND

Fiscal Year	Number of Liens Released	Total Revenue Collected
FY 83	9	$10,918
FY 84	15	24,630
FY 85	6	20,768
FY 86	11	16,937
FY 87	12	18,385
FY 88	6	17,006
	59	$108,644

ALASKA STATUTES, TITLE 29
MUNICIPAL GOVERNMENT
CHAPTER 46
SPECIAL ASSESSMENTS

*** AS 29.46.090**

Sec. 29.46.090. Exemption. (a) The real property owned and occupied by a resident 65 years of age or over, or the spouse, widow, widower, or minor heir of the original applicant, on which is located only the permanent abode of the applicant that is a single-family residence, is exempt from (1) special sewer assessments levied by a municipality after September 2, 1975, and (2) special water assessments levied by a municipality after September 2, 1975. Only one exemption may be granted with respect to the same property, and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. Real property may not be exempted under this subsection that the municipality determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the municipality is appealable under AS 44.62.560 - 44.62.570.

(b) An exemption may not be granted under this section except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors and in accordance with the following requirements:

(1) the claimant must file the initial application during the period of time between the date the assessment roll is confirmed and the time of payment fixed by the governing body. Within one year after the date the assessment roll is confirmed the governing body for good cause shown may waive the claimant's failure to make timely initial application for the exemption and authorize the assessor to accept the application as if timely filed.

(2) a claimant receiving the exemption must file with the assessor by March 15 of each subsequent year a separate application proving eligibility as of January 1 in order to retain the exemption. Within the same year the assessor for good cause shown may waive the claimant's failure to make timely application and approve the application as if timely filed.

(3) if an application is filed within the required time under this subsection and is approved by the governing body, the exemption shall be allowed in accordance with the provisions of this section. If a waiver under this subsection is granted and the application for exemption approved, the amount of any assessment, penalty, or interest that the claimant has already paid on the assessment shall be refunded to the claimant. The municipality may at any time require proof in the form considered necessary of the right and amount of an exemption claimed under this section.

(c) The state shall reimburse a municipality for the sewer and water assessment revenues that it would receive but for the operation of this section. Reimbursement under this subsection is a lien in favor of the state against the property exempted to the extent of the assessment against the property exempted. When properly recorded, the lien is prior and superior to other liens against the property except for property taxes or other special assessments and may be enforced by lien foreclosure. The lien becomes immediately due and payable

(1) upon sale or other transfer of the property except to a spouse, widow, widower, or minor heir; however, if the property is transferred to a minor heir the lien becomes due and payable on the date the minor heir reaches the age of 25 years;

(2) when property exempted under (a)(1) or (2) of this section receives more than one sewer connection or more than one water connection; or

(3) when the claimant fails to prove eligibility under (b)(2) of this section.

(d) This section applies to home rule and general law municipalities.

(e) In this section

(1) "minor heir" means a person who, at the time of transfer of the property, has not attained the age of 19 years or who, if under 22 years of age, is a full-time student at an educational institution or a member of the armed forces of the United States;

(2) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes.

* Repealed effective 1/1/87 (Chapter 70, SLA 1986)

ALASKA ADMINISTRATIVE CODE TITLE 19
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS
CHAPTER 37, SENIOR CITIZEN SPECIAL
SEWER AND WATER ASSESSMENT DEFERMENT

19 AAC 37.010. FORMS. (a) Form 21-401 is adopted by the department for use in filing an application for the Senior Citizen Sewer and Water Assessment Deferred Payment. Form 21-401b is adopted as the application form for annual renewal of the deferment.

(b) Application forms for the initial deferred payment (Form 21-401) are available only from the clerk, the assessor, or the revenue collector of a municipality. Application forms to renew the deferment (Form 21-401b) are available only from the department.

19 AAC 37.020. ELIGIBILITY. Eligibility requirements under AS 29.63.065 must be met as of the date the assessment district roll is certified under AS 29.63.050.

19 AAC 37.030. MUNICIPAL REIMBURSEMENT. Reimbursement to the municipality will be a lump sum amount equal to the amount authorized under AS 29.63.065(c) as determined by the municipality. Reimbursement will not include penalty or interest.

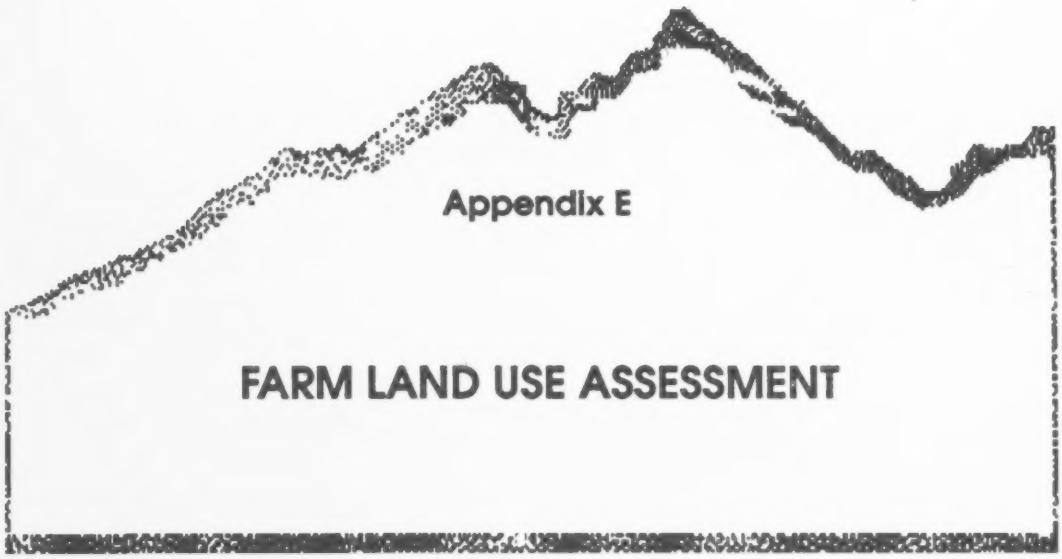
19 AAC 37.040. LIEN. (a) Upon sale or transfer of all or a portion of the real property, subject to the requirements of AS 29.63.065(c), the entire lien becomes due and payable.

(b) Upon demonstrated need, the department will, in its discretion, arrange repayment of the lien in periodic installments. Upon repayment of the total amount the department will release the lien. If the payment schedule becomes 30 days delinquent, foreclosure of the lien will begin 60 days after notice of delinquency.

(c) Upon sale or other transfer of all or a portion of the real property, the department will release the lien on the entire property and issue a new lien on the portion retained by the claimant if:

(1) the amount of the lien is paid at the time of transfer on the transferred portion based upon a pro rata percentage at the time of the transfer, and

(2) legal descriptions of the transferred property and the retained property are filed with a new application for exemption.



Appendix E

FARM LAND USE ASSESSMENT

FARM USE LAND ASSESSMENT PROGRAM HISTORY
AS 29.45.060

January 1, 1968 - the first Farm and Agricultural Lands Deferred Tax Program was enacted (Chapter 82, SLA 1967).

January 1, 1975 - the act was substantially amended (Sec. 1, Chapter 90 SLA 1974). The 1974 amendment reduced the yearly gross farm income requirement from 25% to 10%, provided for the averaging of income over a three year period, provided for estimated farm income for the current year, provided for the use of the lessee farm income to qualify the owner for farm use assessment, increased to seven years the deferred tax payment provision, and provided for reimbursement by the state of property tax revenue lost to the municipality through the operation of the act.

January 1, 1977 - the act was further amended (Sec. 3, Chapter 229, SLA 1976). The 1976 amendment increased the penalty for conversion of the land to a use incompatible with farm use by requiring the owner to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years as though the land had not been assessed for farm use purposes.

September 10, 1978 - the filing deadline was moved to May 15 (Sec. 1, Chapter 66, SLA 1978).

The program was essentially inactive during the first four years of operation since agricultural and rural real estate, for a variety of reasons, simply was not assessed at as high a percentage of value as urban real estate.

The Farm Use Land Assessment Program requires a differential assessment for qualified farm land, with the owner's paying taxes on the land value as a farm, and the State paying the taxes on the remaining value. If the land is converted to a use incompatible with farming, the owner is liable to pay the deferred tax for the preceding seven years.

Experience over the past several years has vividly demonstrated the difficulty of administering the existing legislation. The omission of a lien provision to make the eligible property liable for the payment to the state of an amount equal to the deferred taxes plus interest is a glaring weakness in the legislation which effectively negates the imposition of the penalty provisions.

FARM USE LAND ASSESSMENT
FY 88 PROGRAM SUMMARY BREAKDOWN

Municipality	Number of Applicants	Number of Acres	Full & True Value	Deferred Value	Deferred Tax	FY 88 Payment*	Shortage
Anchorage	4	141.25	$ 4,750,980	$ 3,470,012	$ 45,258.41	$-0-	$ 45,258.41
Fairbanks	30	3,620.04	$ 9,978,219	$ 3,815,216	$ 67,912.26	$-0-	$ 67,912.26
Kenai	16	2,643.00	$ 6,291,500	$ 4,498,000	$ 37,483.61	$-0-	$ 37,483.61
Kodiak	6	385.40	$ 1,907,755	$ 1,478,320	$ 6,667.20	$-0-	$ 6,667.20
Mat-Su	71	10,847.02	$31,119,500	$28,531,900	$188,177.52	$-0-	$ 188,177.52
Statewide Total	127	17,636.71	$54,047,954	$41,793,448	$345,499.00	$-0-	$ 345,499.00

* Zero Budget for FY 88.

NINE-YEAR SUMMARY OF PROGRAM PERFORMANCE

Fiscal Year	Number of Applicants	Number of Acres	Full and True Land Value	Total Deferred Value	Total Deferred Tax
1980	108	16,412	$19,705,705	$18,338,680	$145,129
1981	116	17,666	$22,997,524	$20,348,079	$178,714
1982	115	19,197	$29,653,344	$20,595,440	$142,249
1983	115	19,636	$23,862,462	$22,006,210	$122,924
1984	121	19,159	$29,328,035	$26,113,035	$201,025
1985	119	18,147	$31,653,580	$28,566,334	$220,046
1986	119	16,973	$50,355,100	$38,141,410	$255,473
1987	130	16,576	$44,584,528	$39,999,314	$296,265
1988	127	17,637	$54,047,954	$41,793,448	$345,499

ALASKA STATUTES, TITLE 29
MUNICIPAL GOVERNMENT
CHAPTER 45
MUNICIPAL ASSESSMENT AND TAXATION
AS 29.45.060. FARM OR AGRICULTURAL LAND

Sec. 29.45.060. Farm or Agricultural Land. (a) Farm use land included in a farm unit and not dedicated or being used for nonfarm purposes shall be assessed on the basis of full and true value for farm use and may not be assessed as if subdivided or used for some other nonfarm purpose. The assessor shall maintain records valuing the land for both full and true value and farm use value. If the land is sold, leased, or otherwise disposed of for uses incompatible with farm use or converted to a use incompatible with farm use by the owner, the owner is liable to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years, as though the land had not been assessed for farm use purposes. Payment by the owner shall be made to the state to the extent of its reimbursement for revenue loss under (e) of this section for the preceding seven years. The balance of the payment shall be made to the municipality.

(b) An owner of farm use land must, to secure the assessment under this section, apply to the assessor before May 15 of each year in which the assessment is desired. The application shall be made upon forms prescribed by the state assessor for the use of the local assessor, and shall include information that may reasonably be required to determine the entitlement of the applicant. If the land is leased for farm use purposes, the applicant shall furnish to the assessor a copy of the lease bearing the signatures of both lessee and lessor along with the completed application. The applicant shall furnish the assessor a copy of the lease covering the period for which the exemption is requested.

(c) In this section "farm use" means the use of land for profit for raising and harvesting crops, for the feeding, breeding, and management of livestock, for dairying, or another agricultural use, or any combination of these. To be farm use land, the owner or lessee must be actively engaged in farming the land, and derive at least 10 percent of yearly gross income from the land. This section does not apply to land for which the owner has granted, and has outstanding, a lease or option to buy the surface rights. A property owner wishing to file for farm use classification having no history of farm-related income may submit a declaration of intent at the time of filing the application with the assessor setting out the intended use of the land and the anticipated percentage of income. An applicant using this procedure shall file with the assessor before February 1 of the following year a notarized statement of the percentage of gross income attributable to the land. Failure to make the filing required in this subsection forfeits the exemption.

(d) In the event of a crop failure by an act of God the previous year, the owner or lessee may submit an affidavit affirming that 10 percent of gross income for the past three years was from farming.

(e) Subject to legislative appropriations for the purposes, the state shall reimburse a borough or city, as appropriate, for the property tax revenues lost to it by the operation of this section.

ALASKA ADMINISTRATIVE CODE TITLE 19
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS
CHAPTER 38, FARM OR AGRICULTURAL LANDS

19 AAC 38.010. FORMS. (a) The Department of Community and Regional Affairs Form 21-410 and Form 21-411 are adopted for use in application for the farm and agricultural land use assessment and tax deferment program.

(b) Application and authorization forms shall be made available by and shall be returned to the clerk or assessor of the municipality in which the land for which the farm use assessment and tax deferment are sought is located. (Eff. 12/31/75, Reg. 56)

19 AAC 38.020. INCOME VERIFICATION. (a) In addition to the application prescribed in 19 AAC 38.010, an applicant must establish before May 15th of the assessment year that the gross income attributed to farm use land is at least 10 percent of the applicant's yearly gross income, by either

(1) providing the clerk or assessor of the municipality proof of income eligibility as shown by income tax returns or other reasonably documented information which is determined by the local assessor to be sufficient proof of eligibility; or

(2) providing the department with copies of signed federal income tax returns submitted to the Internal Revenue Service for the previous year.

(b) Failure to provide documentation as required by this section forfeits the claim for reimbursement for that assessment year. (Eff. 11/24/82, Register 84)

19 AAC 38.030. APPEAL. An Applicant for the farm use assessment and tax deferment who believes that the valuation or classification assigned to the land that is the subject of the application is erroneous may appeal to the board of equalization of the municipality in which the land is located in the manner provided by AS 29.53.130. The municipality shall report the disposition of all such appeals to the state assessor. (Eff. 12/31/75, Reg. 56)

19 AAC 38.040. MAINTENANCE OF RECORDS DUPLICATE COPIES. The municipality in which the land is located shall maintain separate files and records of all applications for the farm use assessment and tax deferment, whether allowed by the municipality or not, including valuation of the property under the full and true value standard of AS 29.53.060. Duplicate copies of all records relating to the application entered in the file shall be forwarded to the state assessor. The municipality shall investigate to determine whether title to land for which the assessment and deferment have been granted has been conveyed or alienated in such a way that the assessment or deferment may be terminated and shall advise the state assessor as to the results of its investigation. (Eff. 12/31/75, Reg. 56)

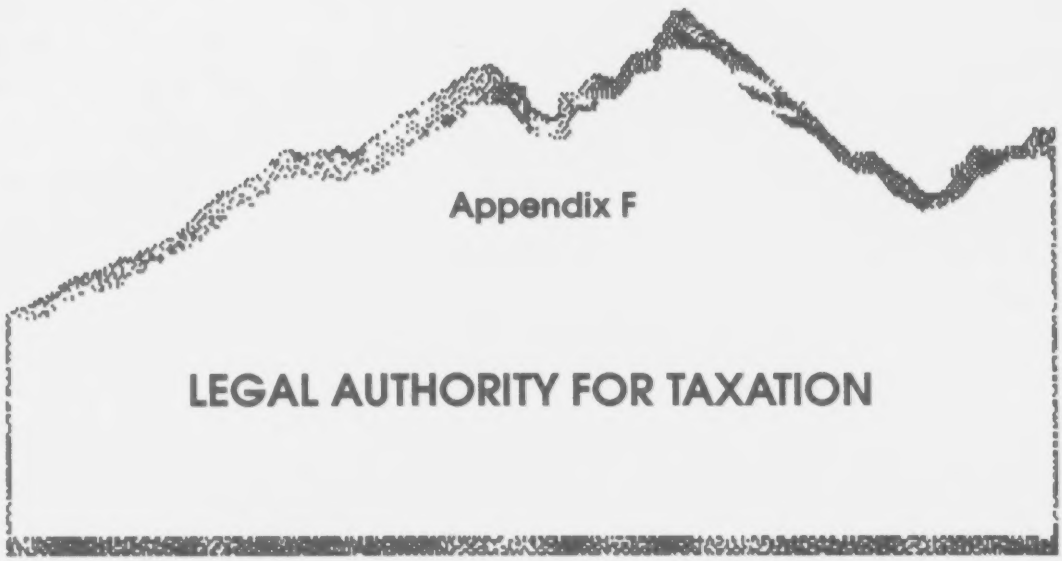
19 AAC 38.050. CONFIDENTIALITY. Tax records and other documents providing evidence of the applicant's eligibility for the farm use assessment and tax deferment are confidential and shall be used only for the purpose of ascertaining whether the applicant is entitled to the benefits of the assessment and deferment. (Eff. 12/31/75, Reg. 56)

19 AAC 38.060. DEFINITIONS. In this chapter:

(1) "farm use assessment" means the value of the unit or parcel of property for which application for a farm use assessment and tax deferment is made, based upon its highest and best use as farm or agricultural land;

(2) "yearly gross income" means the income of the applicant for the year preceding the tax year for which the application is filed and means the adjusted gross income of the applicant as defined in Section 62 of the Internal Revenue Code (26 U.S.C. 62).

(Eff. 12/31/75, Reg. 56)



Appendix F

LEGAL AUTHORITY FOR TAXATION

POWER OF LEVY

Title 29 - Municipal Government
Department of Community and Regional Affairs

Sec. 29.45.550. Cities outside boroughs. Home rule and first class cities outside boroughs may assess, levy, and collect a property tax. A property tax, if levied, must be assessed, levied, and collected as provided by AS 29.45.010-29.45.500. (§ 12 ch 74 SLA 1985)

Sec. 29.45.010. Property tax. (a) A unified municipality may levy a property tax. A borough may levy

(1) an areawide property tax for areawide functions;

(2) a nonareawide property tax for functions limited to the area outside cities;

(3) a property tax in a service area for functions limited to the service area.

(b) A home rule or first class city may levy a property tax subject to AS 29.45.440-29.45.560. A second class city may levy a property tax subject to AS 29.45.590.

(c) If a tax is levied on real property or on personal property, the tax must be assessed, levied, and collected as provided in this chapter.
(§ 12 ch 74 SLA 1985)

Sec. 29.45.560 Cities inside boroughs. Home rule and first class cities inside boroughs may levy a property tax. A property tax, if levied, is subject to AS 29.45.010-29.45.050, 29.45.090-29.45.100, 29.45.250, 29.45.400-29.45.440, and 29.45.460-29.45.500. The council shall, by June 15 of each year, present to the borough assembly a statement of the city's rate of levy, unless a different date is agreed upon by the borough and city.
(§ 12 ch 74 SLA 1985)

Sec. 29.45.580. Differential tax zones. A city may by ordinance establish, alter, and abolish differential tax zones to provide and levy property taxes for service not provided generally in the city or a different level of service than that provided generally in the city.
(§ 12 ch 748 SLA 1985)

Sec. 29.45.650. Sales and use tax. (a) A borough may levy and collect a sales tax not exceeding six percent on sales or rents, and on services provided in the borough. The sales tax may apply to any or all of these sources. Exemptions may be granted by ordinance.
(§ 12 ch 74 SLA 1985)

NOTE: Sales tax rate is not included in AS 29.13.100, Limitation of home rule powers.

POWER OF LEVY

Sec. 29.45.700. Power of levy. (a) A city in a borough that levies and collects areawide sales and use taxes may levy sales and use taxes on all sources taxed by the borough in the manner provided for boroughs, except that the assembly may by ordinance authorize a city to levy and collect sales and use taxes on other sources.

(b) A city in a borough that does not levy and collect sales and use taxes for areawide borough functions may levy and collect sales and use taxes in the manner provided for boroughs.

(c) A city outside a borough may levy and collect sales and use taxes in the manner provided for boroughs. (§ 12 ch 74 SLA 1985)

Title 43 - Oil and Gas Property Taxes
Department of Revenue

Sec. 43.56.010. Levy of tax. (a) An annual tax of 20 mills is levied each tax year beginning January 1, 1974, on the full and true value of taxable property taxable under this chapter.

(b) A municipality may levy and collect a tax under AS 29.53.045 at the rate of taxation that applies to other property taxed by the municipality. The tax shall be levied at a rate no higher than the rate applicable to other property taxable by the municipality. No municipality may exempt from taxation
property authorized to be taxed under this chapter. Exemptions shall be limited to those in AS 29.53.020, 29.53.025, and AS 43.56.020 of this chapter.
(§ 1 ch 1 FSSLA 1973; am § 7 ch 159 SLA 1975; am §§ 1, 2 ch 107 SLA 1976)

Sec. 43.56.040. State Assessment Review Board. The State Assessment Review Board is created within the department. The board consists of five persons appointed by the governor to serve at the pleasure of the governor, each of whom must be knowledgeable of assessment procedures. Each board member is subject to confirmation by a majority of the members of the legislature in joint session. (§ 1 ch 1 FSSLA 1973)

Sec. 43.56.200. Regulations. The board and the department may adopt regulations in accordance with the Administrative Procedure Act (AS 44.62) as appropriate to carry out their respective duties under this chapter.
(§ 1 ch 1 FSSLA 1973)

DEFINITIONS OF PROPERTY

Title 29 - Municipal Government
Department of Community and Regional Affairs

Sec. 29.71.800. Definitions...

(16) "personal property" means tangible property other than real property, such as merchandise, stock in trade, machinery, equipment, furniture, fixtures, vehicles, boats, and aircraft;

(17) "property" means real and personal property;

(19) "real property" means land and improvements, all possessory rights and privileges appurtenant to the property, and includes personal property affixed to the land or improvements;...(§ 18 ch 74 SLA 1985)

Title 43 - Oil and Gas Property Taxes
Department of Revenue

Sec. 43.56.210. Definitions...

(7) "taxable property"

(A) means real and tangible personal property used or committed by contract or other agreement for use within this state primarily in the exploration for, production of, or pipeline transportation of gas or unrefined oil (except for property used solely for the retail distribution of liquefaction of natural gas), or in the operation or maintenance of facilities used in the exploration for, production of, or pipeline transportation of gas or unrefined oil; "taxable property" includes

(i) machinery, appliances, supplies, and equipment;

(ii) drilling rigs, wells (whether producing or not), gathering lines and transmission lines, pumping stations, compressor stations, power plants, topping plants, and processing units;

(iii) roads, tank farms, tanker terminals, docks and other port facilities, and air strips;

(iv) aircraft and motor vehicles owned by a person whose principal business in the state is the exploration for, production of, or pipeline transportation of gas or unrefined oil and whose operation of the aircraft or motor vehicle directly relates to the conduct of that business; and

(v) maintenance equipment and facilities, and maintenance camps and other related facilities;

DEFINITIONS OF PROPERTY

Sec. 43.56.210. (vi) communications facilities owned by a person whose principal business in the state is the exploration for, production of, or pipeline transportation of gas or unrefined oil and whose operation of the communications facilities directly relates to the conduct of that business;

(B) does not include

(i) permanent residences;

(ii) office buildings requiring substantial local government services;

(iii) oil and gas pipeline systems owned and operated by a public utility that is certificated under AS 42.05.221 and is regulated by the Alaska Public Utilities Commission;

(iv) aircraft and motor vehicles, except aircraft and motor vehicles taxable under (A)(iv) of this paragraph; and

(v) communications facilities, except communications facilities taxable under (A)(vi) of this paragraph;...

(§ 1 ch 1 FSSLA 1973; am § 27 ch 208 SLA 1975; am § 8 ch 8 SLA 1977; am § 41 ch 113 SLA 1980; am § 17 ch 110 SLA 1981; am §§ 2-4 ch 117 SLA 1981)

Title 29 - Municipal Government
Department of Community and Regional Affairs

Sec. 29.45.110. Full and true value. (a) The assessor shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section, AS 29.45.060, and 29.45.230. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels. (§ 12 ch 74 SLA 1985)

Title 43 - Oil and Gas Property Taxes
Department of Revenue

Sec. 43.56.060. Assessment. (a) The department shall assess property for the tax levied under AS 43.56.010(b) and AS 29.53.045 on property used or committed by contract or other agreement for use for the pipeline transportation of gas or unrefined oil or for the production of gas or unrefined oil at its full and true value as of January 1 of the assessment year.
(§ 1 ch 1 FSSLA 1973)

METHOD OF VALUATION

Title 29 - Municipal Government
Department of Community and Regional Affairs

A borough has discretion to appraise by whatever recognized method of valuation it chooses, so long as there is no fraud or clear adoption of a fundamentally wrong principle of valuation. Hoblit v. Greater Anchorage Area Borough, Sup. Ct. Op. No 636 (File No. 1214), 473 P.2d 630 (1970)

Sec. 29.45.060. Farm or agricultural land. (a) Farm use land included in a farm unit and not dedicated or being used for nonfarm purposes shall be assessed on the basis of full and true value for farm use and may not be assessed as if subdivided or used for some other nonfarm purpose. The assessor shall maintain records valuing the land for both full and true value and farm use value. If the land is sold, leased, or otherwise disposed of for uses incompatible with farm use by the owner, the owner is liable to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years, as though the land had not been assessed for farm use purposes. Payment by the owner shall be made to the state to the extent of its reimbursement for revenue loss under (e) of this section for the preceding seven years. The balance of the payment shall be made to the municipality.

(b) An owner of farm use land must, to secure the assessment under this section, make application to the assessor before May 15 of each year in which the assessment is desired. The application shall be made upon forms prescribed by the state assessor for the use of the local assessor, and shall include information that may reasonably be required to determine the entitlement of the applicant. If the land is leased for farm use purposes, the applicant shall furnish to the assessor a copy of the lease bearing the signatures of both lessee and lessor along with the completed application. The applicant shall furnish the assessor a copy of the lease covering the period for which the exemption is requested. (§ 12 ch 74 SLA 1985)

<u>Legislative Resolve No. 49</u>

Whereas in 1972 the legislature enacted AS 29.53.020(e), making my real property owned and occupied as a permanent place of abode by a qualifying resident 65 years of age or over exempt from municipal property tax; and

Whereas the legislature intended that the entire parcel of land owned by a resident 65 years of age or over be exempted from municipal property taxation, regardless of size;

Be It Resolved by the Alaska State Legislature that real property owned and occupied as a permanent place of abode by a qualifying resident 65 years of age or over shall be exempt from municipal property tax in its entirety regardless of size.

Copies of this resolution shall be sent to the governor, the commissioner of community and regional affairs, and each municipality in Alaska.

Sec. 29.45.060. (c) In this section "farm use" means the use of land for profit for raising and harvesting crops, for the feeding, breeding, and management of livestock, for dairying, or another agricultural use, or any combination of these. To be farm use land, the owner or lessee must be actively engaged in farming the land, and derive at least 10 percent of yearly gross income from the land. This section does not apply to land for which the owner has granted, and has outstanding, a lease or option to buy the surface rights. A property owner wishing to file for farm use classification having no history of farm-related income may submit a declaration of intent at the time of filing the application with the assessor setting out the intended use of the land and the anticipated percentage of income. An applicant using this procedure shall file with the assessor before February 1 of the following year a notarized statement of the percentage of gross income attributable to the farm use land. Failure to make the filing required in this subsection forfeits the exemption.

(d) In the event of a crop failure by an act of God the previous year, the owner or lessee may submit an affidavit affirming that 10 percent of his gross income for the past three years was from farming.

(e) Subject to legislative appropriations for the purpose, the state shall reimburse a borough or city, as appropriate, for the property tax revenues lost to it by the operation of this section. (§ 12 ch 74 SLA 1985)

Sec. 29.45.070. Mobile homes. Mobile homes, trailers, house trailers, trailer coaches and similar property used or intended to be used for residential, office, or commercial purposes and attached to the land or connected to water, gas, electric, or sewage facilities are classified as real property for tax purposes unless expressly classified as personal property by ordinance. This section does not apply to house trailers and mobile homes that are unoccupied and held for sale by persons engaged in the business of selling mobile homes.
(§ 12 ch 74 SLA 1985)

Sec. 29.45.110. Full and true value. (b) Assessment of business inventories may be based on the average monthly method of assessment rather than the value existing on January 1. The method used to assess business inventories shall be prescribed by the governing body.

(c) In the case of cessation of business during the tax year, the municipality may provide for reassessment of business inventories using the average monthly method of assessment for the tax year rather than the value existing on January 1 of the tax year, and for reduction and refund of taxes. In enacting an ordinance authorized by this section, the municipality may prescribe procedures, restrictions, and conditions of assessing or reassessing business inventories and of remitting or refunding taxes. (§ 12 ch 74 SLA 1985)

METHOD OF VALUATION

Title 43 - Oil and Gas Property Taxes
Department of Revenue

Sec. 43.56.060. Assessment. (b) The department shall assess property for the taxes levied under AS 43.46.010(a) at its full and true value as of January 1 of the assessment year except that in the case of taxable property used or committed by contract or other agreement for the pipeline transportation of gas or unrefined oil or for the production of gas or unrefined oil to be transported by that pipeline, the first assessment date shall be the construction commencement date. If the construction commencement date is used as the assessment date, the tax payable shall be prorated on the basis of the assessment year remaining.

(c) The full and true value of taxable property used or committed by contract or other agreement for use in the exploration for gas or unrefined oil, or in the operation or maintenance of facilities for the exploration for gas or unrefined oil, is the estimated price which the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.

(d) The full and true value of taxable property used or committed by contract or other agreement for the production of gas or unrefined oil or in the operation or maintenance of facilities for the production of gas or unrefined oil is:

1) on the construction commencement date the actual cost incurred or accrued with respect to the property as of the date of assessment;

2) determined on each January 1 thereafter on the basis of replacement cost less depreciation based on the economic life of proven reserves.

(e) The full and true value of taxable property used or committed by contract or other agreement for pipeline transportation of gas or unrefined oil or in the operation or maintenance of facilities for the pipeline transportation of gas or unrefined oil is:

1) on the construction commencement date and until January 1 following the date the pipeline begins to transport gas or unrefined oil, the actual cost incurred or accrued with respect to the property as of the date of assessment;

2) determined on each January 1 thereafter with due regard to the economic value of the property based on the estimated life of the proven reserves of gas or unrefined oil then technically, economically and legally deliverable into the transportation facility; however, if the proven reserves of gas or unrefined oil then technically, economically and legally deliverable indicate an economic life materially shorter than the estimated physical life of the transportation facility, the full and true value is the actual cost reduced by an annual allowance for depreciation on a straight line basis over an economic life based on the actual elapsed life from the commencement of full operation to the date of assessment plus the estimated remaining life of the proven reserves of gas and unrefined oil then technically, economically and legally deliverable into the transportation facility as of the date of the assessment;

Sec. 43.56.060. 3) on the assessment date next following inability to use or construct all or a substantial part of the facility for a period of 90 or more consecutive days because of natural disaster or legal prohibition, or other events beyond the control of a person having ownership or control of the property, adjusted to take into account any diminution in value.

(f) For purposes of this section, "actual cost" and "replacement cost" do not include interest capitalized before or during the period of construction nor the value of intangible drilling expenses. In the case of taxable property under construction, "actual cost" for purposes of this section means the costs incurred or accrued with respect to the property as of the date of assessment.

(g) The department may enter into agreements with a municipality for the cooperative or joint administration of the assessing authority conferred on the department by this section. (§ 1 ch 1 FSSLA 1973)

Title 28 - Motor Vehicles
Department of Public Safety

Sec. 28.10.431. Annual Motor Vehicle Registration Tax. (a) There is levied a motor vehicle registration tax within each municipality which elects, by passage of an appropriate ordinance, to come under this section. A municipality shall file a written notice of election with the department and may not rescind the notice for a subsequent fiscal year. The notice must be filed on or before January 1 of the year preceding the year election under this section is to become effective. If a municipality has, before October 15, 1978, levied a motor vehicle registration or ad valorem tax which has been repealed by a vote of the people at any regular or special municipal election, then the election provided for in this subsection is not effective until the ordinance passed by the local governing body has been approved by the people at the next regularly scheduled general or special municipal election.

(b) The tax is levied upon motor vehicles subject to the license tax under AS 28.10.411 and 28.10.421, not including mobile homes, and is based upon the age of the vehicles as determined by model year according to the following schedule:

	Tax According to the Age of Vehicle Since Model Year:							
	1st	2nd	3rd	4th	5th	6th	7th	8th or over
Motor Vehicle								
(1) motorcycle	$8	$7	$6	$6	$4	$3	$2	$2
(2) vehicles specified in AS 28.10.421(b)(1)	$60	$50	$40	$30	$20	$15	$10	$5
(3) vehicles specified in AS 28.10.421(b)(3)	$60	$50	$40	$30	$20	$15	$10	$5
4) vehicles specified in AS 28.10.421(c) (1)-(4)								
5,000 pounds or less	$60	$50	$40	$30	$20	$15	$10	$5
5,001-12,000 pounds	$100	$80	$60	$50	$40	$30	$30	$10
12,001-18,000 pounds	$150	$120	$100	$80	$60	$40	$30	$20
18,001 pounds or over	$200	$160	$130	$100	$80	$60	$40	$20
(5) vehicles specified in AS 28.10.421(b)(4)	$100	$80	$60	$50	$40	$30	$30	$10
(6) vehicles specified in AS 29.10.421(b)(6)	$8	$7	$6	$6	$4	$3	$2	$2
(7) vehicles specified in AS 28,10.420(d)(9)	$60	$50	$40	$30	$20	$15	$10	$5
(8) vehicles specified in AS 28.10.421(b)(2)	$60	$50	$40	$30	$20	$15	$10	$5
(9) vehicles specified in AS 29.10.421(d)(10)	$40							

Sec. 28.10.431. (c) The registration tax shall be levied, collected, enforced and otherwise administered in the same manner as provided for the registration fees in this chapter. Only one registration tax may be collected with respect to the same motor vehicle in the year for which the tax is paid.

(d) If a person has paid both the registration fee levied in AS 28.10.411 and 28.10.421 and the registration tax levied in this section, and the department determines that the payor is entitled to a refund in whole or part of the registration tax, the department shall make the refund to which the person is entitled. A refund may not be made unless application for a refund is filed with the department by December 31 of the year following the year for which the refund is claimed.

(e) The department shall refund money collected under this section, less five percent as collection costs, to a municipality for which the money was collected, as determined by (1) the address of residence of an individual required to pay the tax, or (2) the situs of the vehicle if the vehicle is not owned by an individual; the tax situs is the location at which the motor vehicle is usually, normally, or regularly kept or used. For the first year in which the tax is levied within a municipality, the department may retain actual costs of collection of the tax within the municipality as determined by the department.

(f) Money received by an organized borough under this section shall be allocated by the borough by ordinance for city, area outside city, and service area purposes within the borough.

(g) Payment of the registration tax is in lieu of all local use taxes and ad valorem taxes on motor vehicles subject to the tax. A municipality which elects to come under the provision of this section may not levy use or ad\valorem taxes on motor vehicles subject to the registration tax during a fiscal year in which the election is in effect.

REQUIRED EXEMPTIONS

Title 29 - Municipal Government
Department of Community and Regional Affairs

Sec. 29.45.030. Required exemptions. (a) The following property is exempt from general taxation:

(1) municipal, state or federally owned property, except that private a leasehold, contract, or other interest in the property shall be taxable to the extent of the interest;

(2) household furniture of the head of a family or household;

(3) property used exclusively for nonprofit religious, charitable, cemetery, hospital or educational purposes;

(4) property of a nonbusiness organization or its auxiliary composed entirely of persons with 90 days or more of active service in the armed forces of the United States whose conditions of service and separation were other than dishonorable;

(5) money on deposit;

(6) the real property of certain residents of the state to the extent and subject to the conditions provided in (e) of this section;

(7) real property or an interest in real property that is exempt from taxation under 43 U.S.C. 1620(d), as amended.

(b) In (a) of this section, "property used exclusively for religious purposes" includes the following property owned by a religious organization:

(1) the residence of a bishop, pastor, priest, rabbi, minister or religious order of a recognized religious organization;

(2) a structure, its furniture and its fixtures used solely for public worship, charitable purposes, religious administrative offices, religious education, or a nonprofit hospital;

(3) lots required by local ordinance for parking near a structure defined in (2) of this subsection.

(c) Property described in (a)(3) or (4) of this section from which income is derived is exempt only if that income is solely from use of the property by nonprofit religious, charitable, hospital, or educational groups. If used by nonprofit educational groups, the property is exempt only if used exclusively for classroom space.

(d) Laws exempting certain property from execution under the Code of Civil Procedures (AS 09) do not exempt the property from taxes levied and collected by municipalities.

REQUIRED EXEMPTIONS

Sec. 29.45.030. (e)* The real property owned and occupied as the primary residence and permanent place of abode by a (1) resident 65 years of age or older; (2) disabled veteran; or (3) resident at least 60 years old who is the widow or widower of a person who qualified for an exemption under (1) or (2) of this subsection, is exempt from taxation on the first $150,000 of the assessed value of the real property. A municipality may, in a case of hardship, provide for exemption beyond the first $150,000 of assessed value in accordance with regulations of the department. Only one exemption may be granted for the same property and, if two or more persons are eligible for an exemption for the same property, the parties shall decide between or among themselves who is to receive the benefit of the exemption. Real property may not be exempted under this subsection if the assessor determines, after notice and hearing to the parties, that the property was conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor may be appealed under AS 44.62.560-44.62.570.

(f) An exemption may not be granted under (e) of this section except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors. The claimant must file the application no later than January 15, or a date provided by ordinance that is not later than March 31, of the assessment year for which the exemption is sought. The governing body of the municipality for good cause shown may waive during a year the claimant's failure to make timely application for exemption for that year and authorize the assessor to accept the application as if timely filed. The claimant must file a separate application for each assessment year in which the exemption is sought. If an application is filed within the required time and is approved by the assessor, he shall allow an exemption in accordance with the provisions of this section. If a failure to file by January 15, or a date provided by ordinance that is not later than March 31, of the assessment year has been waived as provided in this subsection and the application for exemption is approved, the amount of tax that the claimant has already paid for the assessment year for the property exempted shall be refunded to the claimant. The assessor shall require proof in the form the assessor considers necessary of the right to and amount of an exemption claimed under (e) of this section, and shall require a disabled veteran claiming an exemption under (e) of this section to provide evidence of the disability rating. The assessor may require proof under this section at any time.

(g) The state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of (e) of this section. However, reimbursement will be made to a municipality for revenue lost to it only to the extent that the loss exceeds an exemption which was granted by the municipality, or that on proper application by an individual would have been granted under AS 29.45.050(a). If appropriations are not sufficient to fully fund reimbursements under this subsection, the amount available shall be distributed pro rata among eligible municipalities.

*Sec. 29.45.030(e) amended effective 1/1/87 (§ 3 ch 70 SLA 1986).

Sec. 29.45.030. (h) Except as provided in (g) of this section, nothing in (e)-(j) of this section affects similar exemptions from property taxes granted by a municipality on September 10, 1972, or prevents a municipality from granting similar exemptions by ordinance as provided in AS 29.45.050.

(i) In (e)-(i) of this section

(1) "disabled veteran" means a disabled person separated from the military service of the United States under a conditions that is not dishonorable who is a resident of the state, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as 50 percent or more by the branch of service in which that person served or by the Veterans' Administration.

(2) "real property" includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes.

(j) One motor vehicle per household owned by a resident 65 years of age or older on January 1 of the assessment year is exempt either from taxation on its assessed value or from the registration tax under AS 28.10.431. An exemption may be granted under this subsection only upon written application on a form prescribed by the Department of Public Safety. The state shall reimburse a municipality for tax revenues lost to it because of the exemption required by this subsection. Reimbursement to a municipality equals the amount of registration tax authorized under AS 28.10.431(b) for each vehicle exempted under this subsection.

(k) The department shall adopt regulations to implement the provisions of (g) and (j) of this section.

(l) Two percent of the assessed value of a structure is exempt from taxation if the structure contains a fire protection system approved under AS\18.70.081, in operating condition, and incorporated as a fixture or part of the structure. The exemption granted by this subsection is limited to

(1) an amount equal to two percent of the value of the structure based on the assessment for 1981, if the fire protection system is a fixture of the structure on January 1, 1981; or

(2) an amount equal to two percent of the value of the structure based on the assessment as of January 1 of the year immediately following the installation of the fire protection system if the fire protection system becomes a fixture of the structure after January\1,\1981.
(§ 12 ch 74 SLA 1985; am §§ 1, 2 ch 91 SLA 1985)

Sec. 29.46.090. Exemption. Effective 1/1/87 this section is repealed.
(§ 6 ch 70 SLA 1985)

REQUIRED EXEMPTIONS

Title 43 - Oil and Gas Property Taxes
Department of Revenue

Sec. 43.56.020. Exemptions. (a) The following are exempt from local taxes levied or authorized under AS 43.45.010(b):

(1) property rights attached to or inherent in the right to explore for or produce oil or gas;

(2) oil or gas leases or properties, whether producing or not;

(3) oil or gas in place;

(4) oil or gas produced or extracted in the state;

(5) the value of intangible drilling expenses and exploration expenses;

(6) an interest in property described in AS 43.55.010(b).

(b) There is exempt from state taxes levied or authorized under AS 43.45.010(a), before the construction commencement date, property which is committed by contract or other agreement for use in this state primarily for the production or pipeline transportation of gas or unrefined oil, or in the operation or maintenance of facilities for the production or pipeline transportation of gas or unrefined oil.

(c) In (a)(2) of this section, "properties" means mineral interests in oil and gas and working interests, royalty interests, and overriding royalty interests in oil and gas leases.
(§ 1 ch 1 FSSLA 1973; am § 26 ch 208 SLA 1975)

Sec. 43.56.030. In place of other taxes. Except for those taxes imposed under AS 43.55 and AS 43.57, the taxes levied or authorized under AS 43.56.010(b) are in place of

(1) all other ad valorem taxes or other taxes imposed by a municipality on property subject to tax under this chapter or exempted from taxation by AS 43.56.020, and

(2) all other taxes imposed by a municipality on or with respect to the property subject to tax under this chapter or exempted from taxation by AS 43.56.020, including, but not limited to,

(A) taxes on the retail sale or use of the property except for the retail sales tax on the first $1,000 of each sale;

(B) taxes on the sale or use of gas or unrefined oil;

(C) taxes on the sale or use of services used in or associated with the property or in its maintenance or operation except for the sales tax on the first $1,000 of each sale;

(D) taxes on or measured by gross or net income from the property, including income from the exploration for, production of, or pipeline transportation of gas or unrefined oil or property; and

(E) any license, excise, fee, charge or other tax on or pertaining to the property or services. (§ 1 ch 1 FSSLA 1973; am § 55 ch 127 SLA 1974)

REQUIRED EXEMPTIONS

Title 10 - Corporations and Associations
Department of Commerce and Economic Development

Sec. 10.25.540. Taxation of cooperatives. (a) Cooperatives under this chapter shall apply for a business license and pay the initial license fee as provided by the Alaska Business License Act (AS 43.70), as amended.

(b) Before March 1 of each year,

(1) each telephone cooperative shall pay to the state, instead of state and local ad valorem, income and excise taxes which may be assessed or levied, a percentage of its gross revenue earned during the preceding calendar year.

(2) each electric cooperative shall pay to the state, instead of state and local ad valorem, income and excise taxes which may be assessed or levied, a tax on the number of kilowatt hours of electricity sold at retail by the cooperative during the preceding calendar year. (§ 33 ch 93 SLA 1959; am § 1 ch 66 SLA 1960; am § 1 ch 74 SLA 1980)

Sec. 10.30.060. Power to acquire and dispose of lands, and exemption from execution, taxation and public appropriation. A cemetery association or nonprofit cemetery corporation may buy or take by gift or devise, and hold, land not exceeding 80 acres, for the sole purpose of a cemetery. The land is exempt from execution, and from any appropriation to public purposes, and from taxation if intended to be used exclusively for burial purposes and in no way for the profit of the members of the association or trustees, officers or employees of the corporation. (§ 36-5-5 ACLA 1949; am § 2 ch 107 SLA 1984)

CONSTITUTION OF THE STATE OF ALASKA

Article XII. General Provisions. Section 12. Disclaimer and Agreement. The State of Alaska and its people forever disclaim all right and title in or to any property belonging to the United States, or subject to its disposition, and not granted or confirmed to the State or its political subdivisions, by or under the act admitting Alaska to the Union. The State and its people further disclaim all right or title in or to any property, including fishing rights, the right or title to which may be held by or for any Indian, Eskimo, or Aleut, or community thereof, as that right or title is defined in the act of admission. The State and its people agree that, unless otherwise provided by Congress, the property, as described in this section, shall remain subject to the absolute disposition of the United States. They further agree that no taxes will be imposed upon any such property, until otherwise provided by the Congress. This tax exemption shall not apply to property held by individuals in fee without restrictions on alienation.

REQUIRED EXEMPTIONS

ALASKA NATIVE LAND CLAIMS SETTLEMENT ACT

Public Law 92-203, 92nd Congress, First Session. Section 21. Taxation. (d) Real property interests conveyed, pursuant to this Act, to a Native individual, Native group, or Village, or Regional Corporation which are not developed or leased to third parties, shall be exempt from State and local real property taxes for a period of twenty years after the date of enactment of this Act: Provided, That municipal taxes, local real property taxes, or local assessments may be imposed upon leased or developed real property within the jurisdiction of any governmental unit under the laws of the State: Provided further, That easements, rights-of-way, leaseholds, and similar interests in such real property may be taxed in accordance with State or local law. All rents, royalties, profits, and other revenues or proceeds derived from such property interests shall be taxable to the same extent as such revenues or proceeds are taxable when received by a non-Native individual or corporation.

(e) Real property interests conveyed pursuant to this Act to a Native individual, Native group, or Village, or Regional Corporation shall, so long as the fee therein remains not subject to State to local taxes on real estate, continue to be regarded as public lands for the purpose of computing the Federal share of any highway project pursuant to Title 23 of the United States Code, as amended and supplemented, for the purpose of the Johnson O.Malley Act\of April 16, 1934, as amended (25 U.S.C.452). for the purpose of Public Laws 815 and 874, 81st Congress (64 Stat. 967, 1100), and so long as there are also no substantial revenues from such lands, continue to receive forest fire protection services from the United States at no cost.

OPTIONAL EXEMPTIONS

Title 29 - Municipal Government
Department of Community and Regional Affairs

Sec. 29.45.050. Optional exemptions and exclusions. (a) A municipality may exclude or exempt or partially exempt residential property from taxation by ordinance ratified by the voters at an election. An exclusion or exemption authorized by this section may not exceed the assessed value of $10,000 for any one residence.

(b) Municipalities may by ordinance

(1) classify boats and vessels for purposes of taxation and may establish the assessed valuation of boats and vessels on the basis of their registered or certificated net tonnage;

(2) classify and exempt from taxation

(A) the property of an organization not organized for business or profit-making purposes and used exclusively for community purposes if the income derived from rental of that property does not exceed the actual cost to the owner of the use by the renter;

(B) historic sites, buildings and monuments;

(C) land of a nonprofit organization used for agricultural purposes if rights to subdivide the land are conveyed to the state and the conveyance includes a covenant restricting use of the land to agricultural purposes only; rights conveyed to the state under this subparagraph may be conveyed by the state only in accordance with AS 38.05.069(c);

(3) exempt personal property from taxation;

(4) exempt business inventories from taxation;

(5) classify as to type and exempt or partially exempt any or all types of motor vehicles from taxation.

(c) The provisions of (a) of this section notwithstanding,

(1) a borough may, by ordinance, adjust its property tax structure in whole or in part to the property tax structure of a city in the borough, including but not limited to, excluding personal property from taxation, establishing exemptions, and extending the redemption period;

(2) a home rule or first class city has the same power to grant exemptions or exclude property from borough taxes that it has as to city taxes if

(A) the exemptions or exclusions have been adopted as to city taxes; and

(B) the city appropriates to the borough sufficient money to equal revenues lost by the borough because of the exemptions or exclusions, the amount to be determined annually by the assembly;

(3) a city in a borough may, by ordinance adjust its property tax structure in whole or in part to the property tax structure of the borough, including but not limited to exempting or partially exempting property from taxation.

OPTIONAL EXEMPTIONS

Sec. 29.45.050. (d) Exemptions or exclusions from property tax that have been granted by a home rule municipality in addition to exemptions authorized or required by law, and that are in effect on September 10, 1972, and not later withdrawn, are not affected by this chapter.

(e) A municipality may by ordinance classify and exempt or partially exempt from taxation privately owned land, wet land and water areas for which a scenic, conservation, or public recreation use easement is granted to a governmental body. To be eligible for a tax exemption, or partial exemption, the easement must be in perpetuity. However, the easement is automatically terminated before an eminent domain taking of fee simple title or less than fee simple title to the property, so that the property owner is compensated at a rate which does not reflect the easement grant.

(f) A municipality may by ordinance exempt from taxation all or any part of the increase in assessed value of improvements to real property if an increase in assessed value is directly attributable to alteration of the natural features of the land, or new maintenance, repair or renovation of an existing structure, and if the alteration, maintenance, repair, or renovation, when completed, enhances the exterior appearance or aesthetic quality of the land or structure. An exemption may not be allowed under this subsection for the construction of an improvement to a structure if the principal purpose of the improvement is to increase the amount of space for occupancy or nonresidential use in the structure or for the alteration of land as a consequence of construction activity. An exemption provided in this subsection may continue for up to four years from the date the improvement is completed, or from the date of approval for the exemption by the local assessor, whichever is later.

(g) A municipality may by ordinance exempt from taxation all or part of the increase in assessed value of improvements to a single-family dwelling if the principal purpose of the improvement is to increase the amount of space for occupancy. An exemption provided in this subsection may continue for up to two years from the date the improvement is completed, or from the date of approval of an application for the exemption by the local assessor, whichever is later. (§ 12 ch 74 SLA 1985; am §1 ch 103 SLA 1985))

Sec. 29.45.230. Tax adjustments on property affected by a natural disaster. (a) The municipality may provide for assessment or reassessment and reduction of taxes for property destroyed, damaged, or otherwise reduced in value as a result of a natural disaster.

(b) An assessment or reassessment under this section may be made by the assessor only upon the receipt of a sworn statement of the taxpayer that losses exceed $1,000. A reduction of taxes may be made only on losses in excess of $1,000 for the remainder of the year following the disaster. On reassessment, the municipality shall recompute this tax and refund taxes that have already been paid.

(c) The municipality shall give notice of assessment or reassessment under this section and shall hold an equalization hearing as provided in this chapter, except that a notice of appeal must be filed with the board of equalization within 10 days after notice of assessment or reassessment is given to the person appealing. Otherwise, the right of appeal ceases unless the board finds that the taxpayer is unable to comply.

OPTIONAL EXEMPTIONS

Sec. 29.45.230. (d) In enacting an ordinance or resolution authorized by this section the municipality may, consistent with this section, prescribe procedures, restrictions, and conditions of assessing or reassessing property and of remitting, refunding, or forgiving taxes.

(e) In this section "disaster" means a major disaster declared by the President of the United States under the provisions of 42 U.S.C. sec. 1855-1855g (Federal Disaster Act of 1950), or other federal law, or a disaster declared by the governor under AS 26.23.010-26.23.110.
(§ 12 ch 74 SLA 1985)

Title 29 - Municipal Government
Department of Community and Regional Affairs

Sec. 29.45.590. Limited property taxing power for second class cities. A second class city may by referendum levy property taxes as provided for first class cities. However, levy by a second class city may not exceed one-half of one percent of the assessed valuation of the property taxed, except that the limit does not apply to a levy necessary to avoid a default upon payment of principal and interest of bonded or other indebtedness that is secured by a pledge to levy ad valorem or other taxes without limit to meet debt payments. (§ 12 ch 74 SLA 1985)

Sec. 29.45.080. Tax on oil and gas production and pipeline property. (a) A municipality may levy and collect taxes on taxable property taxable under AS 43.56 only by using one of the methods set out in (b) or (c) of this section.

(b) A municipality may levy and collect a tax on the full and true value of taxable property taxable under AS 43.56 as valued by the Department of Revenue at a rate not to exceed that which produces an amount of revenue from the total municipal property tax equivalent to $1,500 a year for each person residing in its boundaries. (§ 12 ch 74 SLA 1985)

(c) A municipality may levy and collect a tax on the full and true value of that portion of taxable property taxable under AS 43.56 as assessed by the Department of Revenue which value, when combined with the value of property otherwise taxable by the municipality, does not exceed the product of 225 percent of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality.

(d) By February 1 of each assessment year a taxing municipality must inform the Department of Revenue which method of taxation the municipality will use.

(e) For purposes of this section, population shall be determined by the Commissioner of Community and Regional Affairs based on the latest statistics of the United States Bureau of the Census or on other reliable population data, and the commissioner shall advise each municipality by January 15 of each year. (§ 12 ch 74 SLA 1985)

Sec. 29.45.090. Tax limitation. (a) A municipality may not, during a year, levy and tax for any purpose in excess of the three percent of the assessed value of property in the municipality. All property on which a tax is levied shall be taxed at the same rate during the year.

(b) A municipality, or combination of municipalities occupying the same geographical area, in whole or in part, may not levy taxes

(1) that will result in tax revenues from all sources exceeding $1,500 a year for each person residing within the boundaries; or

Sec. 29.45.090. (2) upon value that, when combined with the value of property otherwise taxable by the municipality, exceeds the product of 225 percent of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality.

(c) The commissioner shall apportion the lawful levy and equitably divide the tax revenues on the basis of need, services performed, and other considerations in the public interest if two or more municipalities occupying the same geographical area, in whole or in part, attempt to levy a tax

(1) the combined levy of which would result in tax revenues from all sources exceeding $1,500 a year for each person residing within the municipal boundaries; or

(2) upon value that, when combined with the value of property otherwise taxable by the municipality, exceeds the product of 225 percent of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality. (§ 12 ch 74 SLA 1985)

(d) For the purpose of (b) and (c) of this section, population shall be determined by the commissioner based on the latest statistics of the United States Bureau of the Census or on other reliable population data. (§ 12 ch 74 SLA 1985)

Sec. 29.45.100. No limitations on taxes to pay bonds. The limitations provided for in AS 29.45.080-29.45.090 do not apply to taxes levied or pledged to pay or secure the payment of the principal and interest on bonds. Taxes to pay or secure the payment of principal and interest on bonds may be levied without limitation as to rate or amount, regardless of whether the bonds are in default or in danger of default. (§ 12 ch 74 SLA 1985).

Title 43 - Oil and Gas Property Taxes
Department of Revenue

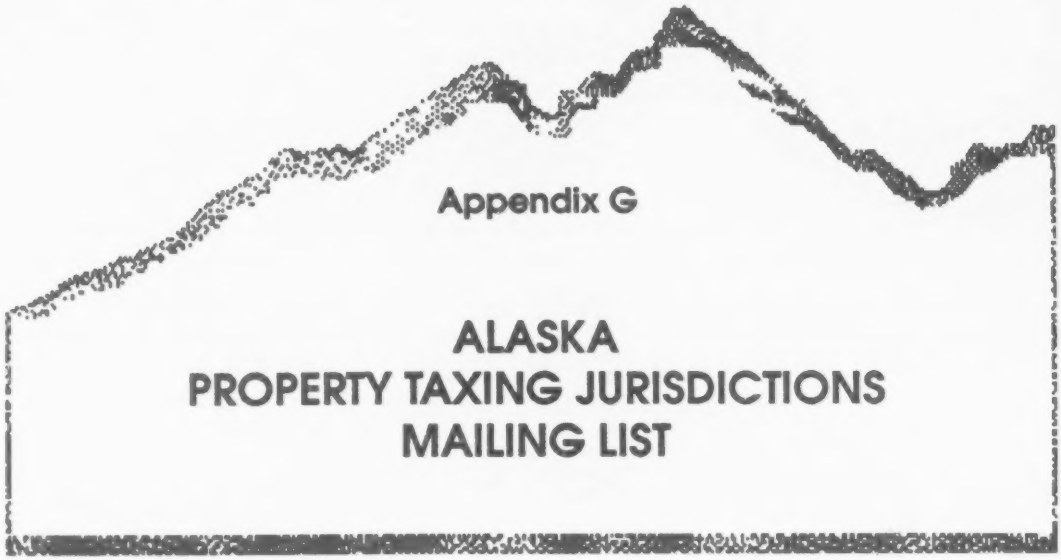
Sec. 43.56.010. Levy of tax. (b) A municipality may levy and collect a tax under AS 29.53.045 at the rate of taxation that applies to other property taxed by the municipality. The tax shall be levied at a rate no higher than the rate applicable to other property taxable by the municipality. No municipality may exempt from taxation property authorized to be taxed under this chapter. Exemptions shall be limited to those in AS 29.53.020, 29.53.025 and AS 43.56.020.

(c) If the total value of assessed property of a municipality taxing under AS 29.53.045(c) exceeds the product of 225 percent of the average per capita assessed full and true value of property in the state (to be determined by the department and reported to each municipality by January 15 of each year) multiplied by the number of residents of the taxing municipality, the department shall designate the portion of the tax base against which the local tax may be applied. For purposes of this subsection the average per capita assessed full and true value of property in the state shall be calculated without regard to the assessed value of taxable property under AS 43.58.

Sec. 43.56.010. (d) A tax paid to a municipality under AS 29.53.045 on or before June 30 of the tax year shall be credited against the tax levied under (a) of this section for the tax year. If, however, a tax is not paid to a municipality until after June 30 of the taxable year, the department upon application shall refund to the taxpayer the amount of tax paid to the municipality under AS 29.53.045. The credit or refund of taxes paid to the municipality may not exceed the total amount of tax levied by the department upon the taxpayer for the tax year, under (a) of this section. (§ 1 ch 1 FSSLA 1973; am § 7 ch 159 SLA 1975; am §§ 1, 2 ch 107 SLA 1976))

Sec. 43.56.135. Certification. No later than June 1 of each year, the department shall certify the final assessment roll and mail to the owner of the taxable property or his authorized agent a statement of the amount of tax due. (§ 4 ch 107 SLA 1976)

Sec. 43.56.150. Collection and deposit. (a) The tax levied by AS 43.56.010(a) is payable to the department on or before June 30 of the taxable year.



Appendix G

ALASKA
PROPERTY TAXING JURISDICTIONS
MAILING LIST

ALASKA PROPERTY TAXING JURISDICTIONS MAILING LIST

STATE OIL AND GAS

Alaska Department of Revenue
Petroleum Revenue Division
201 E. 9th Avenue
Anchorage, Alaska 99501
(Statewide oil and gas
property tax only)

BOROUGHS

Steve Van Sant, Director
Property Appraisal Division
Municipality of Anchorage
P.O. Box 196650
Anchorage, Alaska 99519-6650

George Castaneda, Finance Officer
Bristol Bay Borough
P.O. Box 189
Naknek, Alaska 99633

V. Lenny Reagin, Assessor
Fairbanks North Star Borough
P.O. Box 1267
Fairbanks, Alaska 99707

Dan Turner, Assessor
Haines Borough
Box 1209
Haines, Alaska 99827

Mike Thompson, Assessor
City and Borough of Juneau
155 South Seward Street
Juneau, Alaska 99801

Jack Cline, Assessor
Kenai Peninsula Borough
P.O. Box 850
Soldotna, Alaska 99669

Dennis Finegan
Director of Assessments
Ketchikan Gateway Borough
344 Front Street
Ketchikan, Alaska 99901

Wayne Haerer, Assessor
Kodiak Island Borough
P.O.Box 1246
Kodiak, Alaska 99615

Gary Lewis, Assessor
Matanuska-Susitna Borough
P.O. Box 1608
Palmer, Alaska 99645

Charles Hopson, Assessor
North Slope Borough
P.O. Box 69
Barrow, Alaska 99723

Richard Anderson, Assesssor
City and Borough of Sitka
P.O. Box 79
Sitka, Alaska 99835

MAILING LIST - cont'd.

CITIES

Donald L. Moore, City Manager
City of Cordova
P.O. Box 12103
Cordova, AK 99574

David Palmer, Administrator
City of Craig
P. O. Box 23
Craig, AK 99921

Lyle Larson, Manager
City of Dillingham
P.O. Box 889
Dillingham, AK 99576

Jean Boone, Clerk
City of Eagle
P.O. Box 1901
Eagle, AK 99738

Steve Bainbridge, Administrator
City of Nenana
P.O. Box 70
Nenana, AK 99760

Polly Prchal, Manager
City of Nome
P. O. Box 281
Nome, AK 99762

Harry A. Davidson, Administrator
City of Pelican
P.O. Box 757
Pelican, AK 99832

Ed Pefferman, Manager
City of Petersburg
P.O. Box 329
Petersburg, AK 99833

Thomas Healy, Manager
City of Skagway
P.O. Box 415
Skagway, AK 99840

Nancy Gross, Manager
City of Unalaska
P.O. Box 89
Unalaska, AK 99685

Doug Griffin, Administrator
City of Valdez
P.O. Box 307
Valdez, AK 99686

Joyce Rasler, Manager
City of Wrangell
P.O. Box 531
Wrangell, AK 99929

James Filip, Manager
City of Yakutat
P. O. Box 6
Yakutat, AK 99689

ALASKA TAXABLE 1988

State of Alaska
Department of Community & Regional Affairs
Division of Municipal & Regional Assistance
Office of the State Assessor
P.O. Box BH
Juneau, Alaska 99811